

BUDGET GUIDELINES

FISCAL YEAR 2003-2004

Addendum for Abbott School Districts

**PURSUANT TO THE COMPREHENSIVE EDUCATIONAL
IMPROVEMENT AND FINANCING ACT OF 1996**



NEW JERSEY DEPARTMENT OF EDUCATION

**DIVISION OF FINANCE
DIVISION OF ABBOTT IMPLEMENTATION**

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SECTION I

A. INTRODUCTION

1. CHANGES FOR 2003-04

There are budget and accounting changes affecting all school district budgets in 2003-04. Those changes are explained in detail in Section I of the Budget Guidelines, which should be read in conjunction with this addendum.

Similar to the school-based budget software distributed in October, there are minimal changes in the districtwide budget software specific to Abbott school districts. Most of the changes for Abbott school districts in 2003-04 relate to the budget process and other changes and enhancements outlined in the “*Abbott Phase II: Standards-Driven Classroom Reform - 3 Year Implementation Plan, 1 Year School-Based Budget*” guidance (Abbott Phase II guidance).

2003-04 Budget Process

Beginning in 2003-04, as the Abbott Phase II guidance highlights, it is the district central office’s responsibility to develop the budgeting guidelines, tools, and preliminary school-based budgets for its schools. In conjunction with this process, the central office was responsible for developing the district’s procedures for SMIT review, revision and approval of the school-based budgets. These procedures needed to include how districts will address specific school needs, resolve disagreements with schools, and ensure district allocation of resources to its schools is consistent with federal law and regulations for schoolwide programs, if applicable.

School-based budgets were required to be submitted to the department on or before December 13, 2002 and will be approved as part of the districtwide budget.

Districts may still request additional Abbott v. Burke state aid, herein referred to as additional supplemental funding, as part of their districtwide budget submission, however, completion of the reconciliation report and reverse prioritization is no longer required. All district’s requesting additional supplemental funding will be required to budget surplus balances in excess of two percent. In addition, all requests for additional supplemental funding require a separate application submitted with the districtwide budget that clearly and concisely documents the need for additional supplemental funding to support implementation of Abbott programs and services. The application must be supported by a budgetary analysis and demonstration that all possible school-level and district-level reallocations have been made.

Preschool Budgets and Appropriations

As in 2002-03, the department approved preschool appropriations for full-day three and four year old programs are to be recorded in the special revenue fund (fund 20) and the appropriations for the kindergarten program are to be recorded in the school-based budget of the school containing the classrooms (fund 15). If an early childhood center contains preschool classes and kindergarten classes, the preschool appropriations are to be budgeted in fund 20 and the kindergarten costs are to be recorded in fund 15.

Beginning in 2003-04 and beyond, only one special revenue budget for full-day 3 and 4 year old children needs to be detailed in supporting documentation item 15. The special revenue budget for preschool must correspond to the department approved preschool budget and it is not subject to reallocation. A crosswalk from the approved preschool budget and supporting documentation 15 line-items is included as Appendix A of this addendum.

In addition, the 2003-04 advertised budget subtracts the general fund transfer to special revenue fund from the total appropriations amount for a revised grand total budget. This is automatically produced by the "Prepare Diskette for Advertised Budget for Newspapers" selection on the report menu.

NCLB Requirements and Budgeting Federal Funds

As in 2002-03, Abbott district schools with schoolwide program status should budget in fund 20 any anticipated increases in federal funding over the 2001-02 base amounts blended in the school-based budget for schoolwide programs. This will enable a clear delineation and accounting for any additional federal funding under the No Child Left Behind Act (NCLB) for new initiatives and programs consistent with NCLB, Abbott Phase II and schoolwide educational improvements. Non-schoolwide status schools will continue to budget and account for all federal grants in fund 20.

Supporting Documentation 10 and 11

Supporting documentation 10 and 11 will be used as originally developed to document funds included in the budget to implement corrective action plans of Level II and Level III districts. Supporting documentation 10 and 11 will no longer be used to record Abbott district required programs in secondary schools (RPSS) budgets and particularized needs (PNs). RPSSs and PNs are not applicable to 2003-04 Abbott school district budgets.

New Reports

Several new comparative data analysis reports are currently being developed in addition to the three reports added in the 2002-03 software. Details and samples of the new reports will be distributed with the Part II download. Most of the new reports will not require additional data entry.

2. PURPOSE OF THIS MANUAL

This manual was prepared for use by Abbott school districts as an addendum to the 2003-04 Budget Guidelines. Both documents should be referenced during the preparation of the 2003-04 budget. The 2003-04 Budget Guidelines contains reference grids for completion of the School District Budget Statement as well as samples of the Supporting Documentation Packet and the District Budget Statement Certification. That manual also includes information on the minimum tax levy calculation; instructions for completion of the Certificate and Report of School Taxes (A4F); and an overview of the defeated budget procedures. In addition, the 2003-04 Budget Guidelines includes sample worksheets and forms for the aforementioned that are used by districts in the completion of the budget statement and supporting documentation packet.

This manual includes information that is specific to Abbott school districts that should also be considered during the budget process.

3. SCHEDULE FOR SUBMISSION OF BUDGET FORMS

Abbott districts are required to submit three paper copies (two copies to the Division of Abbott Implementation, Office of Fiscal Review and Improvement and one copy to the county office) of their budgets and the supporting documentation on February 25, 2003, including the reports for school-based budgets and the separate application for additional supplemental funding requests, if applicable. Abbott school district budgets are subject to a tiered review. Those budgets will be reviewed by the county office of education and approval will be given by the applicable regional assistant commissioner and the assistant commissioners for Abbott Implementation and Finance as either final or approved for advertising purposes.

Districts should make available for review, by the assigned budget manager, monthly reports of the board secretary, revenue and expenditure subsidiary ledgers and other internal accounting records as requested. If the district is applying for additional supplemental funding, the aforementioned documents must be submitted with the separate written application.

Districts applying for additional supplemental funding are required to resubmit their budgets following the award of the additional supplemental funding. Revised budgets must be resubmitted to the county office and Division of Abbott Implementation, Office of Fiscal Review and Improvement within 10 business days of the award of additional supplemental funding. Districts must retransmit the approved revised budget (the final budget) over the DOENET within 5 business days of receiving department approval on the revised budget, including the award of additional supplemental funding. Districts must submit three paper copies (two copies to the Division of Abbott Implementation, Office of Fiscal Review and Improvement and one copy to the county office) of their final budgets and related supporting documentation to the department at the time the budget is transmitted over the DOENET.

4. PUBLIC HEARING DATE

Although the election calendar allows districts to hold their public hearings between **March 22** and **March 29, 2003** (N.J.S.A. 18A:22-10), Abbott districts are directed to hold their public hearings no earlier than **March 28, 2003** to allow for an extended period of budget review.

B. BUDGET SUBMISSION – PROCEDURES

1. PREPARATION OF THE SCHOOL DISTRICT BUDGET STATEMENT

A. General Overview for Budget Completion

When preparing the 2003-04 districtwide budget, Abbott school districts are required to incorporate the components outlined in the Abbott Phase II guidance and the approved components of the district preschool budget for full-day 3 and 4 year old children.

The department's preliminary review of the district's 3 year operational plan and final review of the preschool program plan may have identified components that were considered beyond the department's requirements. **Those items may be incorporated into the district's budget if no request for additional supplemental funding is made; otherwise, they are subject to reallocation during the 2003-04 budget review process.** Any items identified during the plan reviews as inconsistent with educational improvement may not be included in the district's proposed budget and will be directed for reallocation if included in the budget submission.

There are no changes required for recording estimated state, local and federal revenues in the districtwide budget of Abbott districts. As in 2002-03, estimated increases in federal funding over the 2001-02 base amounts should be budgeted in fund 20 and not combined in the blended resource school-based budgets for schools with schoolwide program status. Non-schoolwide program schools should continue to budget and account for all federal grants in fund 20 and schoolwide program schools should develop budgets blending no more than the amount of federal program funds received in 2001-02. While separate budgeting and accounting, in fund 20, for increases in federal funds under NCLB is not required for schoolwide program schools under federal statute and regulations, the department will require it for an additional year to enable a clear delineation and accounting of the additional funds for new initiatives and programs consistent with NCLB, Abbott programs and services and schoolwide educational improvements.

Lines are included in the detailed appropriations section of the budget for the general fund (line 9466) and special revenue fund (lines 13291, 13681, 13891, 9651, and 9731) contributions to the blended resource school-based budgets of Abbott schools. The detail of that budget data for 2002-03 and 2003-04 at the function and object level will be imported from the school-based budgets saved to diskette using the school-based budget software distributed in October. There will be edits for agreement between these amounts imported from the school-based budgets and the amounts on general fund line 9466 and special revenue fund lines 13291, 13681, 13891, 9651 and 9731, as applicable. Audited expenditure data for fund 15 for 2001-02 will be preloaded from Audsum.

All school-based budget appropriation data will be locked when imported except for detailed benefits, which were not part of the school-based software and will require data entry.

The amounts reported in the districtwide budget for the contributions to the blended resource school-based budgets are a summary of the amounts reported as revenues from those sources in the school-based budgets. The school-based budgets must be imported and the revenue sources identified in order to determine the amounts to be reported in the districtwide budget. The general fund contribution amount is the sum of the local resources (taxes, surplus, miscellaneous revenues, tuition, etc.) and unrestricted state aids from the district's general fund budget that is dedicated to supporting the blended resource school-based budgets. The restricted aid contributions are the allocations of those aids to the school-based budgets. The budget software will contain edit checks for agreement between the following lines of the districtwide detailed appropriations and the total of the amounts reported in the school-based blended resource fund revenues:

	<u>Districtwide</u>	<u>School-Based</u>
General Fund Contribution	Line 9466	Sum of Line 665
Early Childhood Contribution	Line 13291	Sum of Line 670 and 685
Demonstrably Effective Program Aid Contribution	Line 13681	Sum of Line 675 and 690
Distance Learning Network Aid Contribution	Line 13891	Sum of Line 680 and 695
Other State Projects	Line 9651	Sum of Line 700
Other Federal Projects	Line 9731	Sum of Line 760

Completion of the school-based budgets in the districtwide budget is discussed in subsection B2 of Section I and the listing of school-level appropriation lines is included in Section II of this addendum. The lines for the contribution to the school-based budgets are summary amounts. The amounts included on the other lines of the districtwide budget should reflect only those appropriations identified as district-level appropriations.

The advertised per pupil cost calculations of Abbott school districts include disclosure of the per pupil amount of certain restricted state and federal entitlements in the blended resource budgets that are contained in the 2001-02,

2002-03 and 2003-04 per pupil costs. Samples of the Abbott specific supporting documentation items and advertised per pupil cost calculation are included in Section II.

B. Budgeting Approved Preschool Program and Appropriations

The department approved 2003-04 preschool program/budget for full day 3 and 4 year old children must be incorporated into the districtwide budget in fund 20 **and is not subject to reallocation.**

The department approved preschool budget covers the six-hour 180-day (minimum) educational program and summer enrichment program for all 3 and 4 year old children, but it does not include funding for extended-day or summer wrap-around, which is provided separately by the Department of Human Services. All Abbott school districts should be operating full day preschool programs for 3 and 4 year old children unless a waiver granting approval to operate a half day program for these children has been granted by the department. The department approved preschool budget and funding to support the approved budget is based upon the district's projected enrollment; **the 2003-04 budget and funding is subject to change pending the district's actual enrollment figures for the 2003-04 school year.**

To aid Abbott school districts in recording the full cost of their approved preschool programs/budget in the special revenue fund on supporting documentation item 15, a cross-walk of the 2003-04 Abbott preschool budget to supporting documentation item 15 line-items is included as Appendix A to this addendum; the crosswalk is also posted on the department's website at http://www.nj.gov/njded/ece/abbott/ecpa_crosswalk.xls.

Beginning in 2003-04, the detailed supporting documentation item 15 preschool budget for 3 and 4 year old children is combined. Abbott districts are no longer required to completed separate budgets (15b) for full-day 3 and full-day 4 year old programs. As in 2002-03, the costs for full-day kindergarten and other early childhood programs and services are to be recorded in the school-based budgets of the schools containing the classes.

The appropriation line (13145) Purchased Educational Services – Contracted Pre-K (20-211-200-321) was added in 2002-03 to record the early childhood costs for 3 and 4 year old children attending community provider programs. The total approved budget amounts included in the department Preschool Program Approval Letters for all community providers utilized by the district must be included on this line. Any significant changes to the approved provider budgets must be submitted to the district and the department for approval. Refer to the “Fiscal Integrity and Accountability” section in the 2003-04 Private Provider One-Year Programmatic Budget Instructions and Forms for further details.

Other line changes were made in 2002-03 that included renaming appropriation line 13150 (account number 20-211-200-320) to Other Purchased Professional –

Educational Services (account number 20-211-200-329). In addition, line 13185 was added to be used for preschool transportation to and from school for 3 and 4 year old children that live between a half-mile and 2 miles from school (therefore, not currently funded in the transportation state aid category) and line 13186 was added to be used for transportation from school for the 6-hour education program to the community provider for the 4 hours of wrap around services after school. Lastly, line 13190 (20-211-200-516) was renamed to Contracted Services – Transportation (Field Trips) to be used for the transportation costs associated with Field Trips for 3 and 4 year old children.

ECPA (current year allocation, actual June 30, 2002 carryover, and projected June 30, 2003 carryover), preschool expansion aid, and other funding sources, if applicable, will be provided to fully fund the district's approved preschool budget and the statutorily required and department determined ECPA amount to be transferred to the district's charter schools budgeted on supporting documentation 15. Therefore, the total amount on supporting documentation item 15 must be the sum of the department approved preschool budget plus the department determined ECPA transfer to charter schools plus the contribution to whole school reform, if applicable.

Beginning in 2003-04, the advertised budget will subtract from the advertised revenues and appropriations total the amount of any general fund transfer to the special revenue fund. The general fund contribution amount is reported on the transfer lines provided (line 511 of the revenues section and line 2511 of the appropriations section). There will be an edit check that the two amounts agree.

The department review of the districtwide budget will ensure that the approved department preschool program budget and transfer to charter schools is fully funded with the aforementioned sources, as applicable, and that no funds allocated for preschool purposes are transferred for other program uses.

As in prior years, the Commissioner may direct the expenditure of ECPA carryover balances that were not anticipated as revenue in the original approved 2002-03 budget and will consider such balances during the review of additional supplemental funding requests.

C. Budgeting Demonstrably Effective Program Aid

Abbott schools with blended resource school-based budgets are required to incorporate DEPA school revenue in that school's blended budget, with the exception of the department determined DEPA amount to be transferred to charter schools. These schools are not required to submit separate DEPA plans and are not required to complete supporting documentation item 16c. There is an edit check in the budget software to determine that the proper school allocation has been included in the blended resource school-based budget.

Consideration should be given to both the schools' current year allocation and actual (June 30, 2002) and anticipated (June 30, 2003) carryover of prior year

DEPA balances. Separate lines are contained in the revenues statement of the school-based budget for prior year and current year DEPA allocations.

As in prior years, the Commissioner may direct the expenditure of DEPA carryover balances that were not anticipated as revenue in the original approved 2002-03 budget and will consider such balances during the review of additional supplemental funding requests.

D. Budgeting Abbott Parity Remedy Aid and Adjustments

Abbott Parity Remedy aid (parity aid) is budgeted on line 283 of the districtwide budget. As required by law, actual prebudget year (October 15, 2002) Application for State School Aid (ASSA) enrollment data will be used to recalculate all categories of state aid. Pursuant to language in the FY 03 Appropriations Act, parity aid adjustments for Abbott districts must be made during the current school year and the appropriate adjustment made to 2002-03 state aid payments. The state aid payments will reflect an appropriate revision in the 2% withholding, which should also be made by the district.

As in prior years, the department will permit Abbott districts to defer the adjustment upon a demonstrated hardship. A deferment will only be granted upon a clear demonstration that all or part of the reduction cannot be achieved because of insufficient appropriation balances and contractual commitments and because the costs of programs or services which have been actually implemented cannot be eliminated or reduced without adverse consequences to the educational program and to student achievement. Appeals should be directed to the Assistant Commissioner for Abbott Implementation, with a copy to the county office and the Division of Finance.

Districts should consider the impact of the adjustment when preparing the 2003-04 budget. Districts with increases in parity aid must determine whether the additional funds will be appropriated and expended or encumbered by June 30, 2003. Any amount that will not be appropriated and expended or encumbered should be reflected as additional balances anticipated during FY 02-03 on line 1640 in the advertised recapitulation of balances. Districts with decreases in parity aid should determine whether the 2002-03 budget could be amended to absorb the decrease through a revision of budgeted appropriations or through the additional appropriation of surplus. Additional balances to be appropriated should be shown on line 1630 in the advertised recapitulation of balances. If a hardship appeal is planned, the repayment of the hardship amount must be included in the 2003-04 districtwide budget on line 6990 in account #11-000-230-890 (Miscellaneous Expenditures).

The 2% of 2003-04 Abbott Parity Remedy aid (2003-04 parity aid amount times .02) that must be set aside in the 2003-04 budget for the expenses required to manage, control and supervise the implementation of programs and services supported by the additional state aid must be included in the 2003-04 amount budgeted on line 2700 in account #11-190-100-800 (Other Objects).

E. Estimated Tuition Calculation

In 2002-03, the estimated tuition calculation for regular and special education students was expanded to include Abbott school districts. This calculation is now applicable to all regular districts not using the A4-1 and A4-2 tuition setting process.

The estimated tuition calculation in the software for Abbott school districts combines fund 15 appropriations with the applicable appropriation lines of funds 11 and 12. Sections I, II, III, and IV of the printed estimated tuition reports show the combined dollar amounts for each applicable line.

Section V of the printed estimated tuition reports backs out the fund 20 portion of the contribution to WSR, which is the special revenue amount included in the fund 15 totals that should not be included in the tuition calculation per N.J.A.C. 6A:23-3.1(b).

Abbott school districts, however, have the option to use column 11 of the District Choice Allocation data entry screen to allocate fund 20 contribution to WSR amounts to the individual programs. The allocated dollar amounts must equal the total budgeted amount for each program. If actual dollar amounts are not entered or if the amounts entered do not agree to the total for that individual program, the budget software will automatically default to an average daily enrollment (ADE) ratio allocation calculation programmed in the software. Ratio B, which is the default ratio for this line, divides the preloaded ADE for a program by the sum of the preloaded ADE for all programs (regular and special education).

Refer to the 2003-04 Budget Guidelines for information applicable to all districts.

F. CEIFA Calculations

Although Abbott school districts will be able to access and complete all of the CEIFA Calcs screens on the budget software, since 1999-00 they are not subject to cap and will be permitted to submit a budget in excess of the maximum permitted net budget (a net budget cap worksheet with a negative amount).

Abbott school districts therefore do not need to fill out the SGLA worksheets and will not be required to complete the five statutory SGLA worksheets as other regular districts for purposes of determining “unused cap” under the cap banking law. Since Abbott school districts are not subject to cap, the cap banking law and associated requirements are not applicable. (See Budget Guidelines FY 2003-04 for additional information on cap banking.)

Abbott school districts are subject to the minimum tax levy calculation. The minimum tax levy for Abbott school districts receiving parity aid in 2003-04 equals their 2002-03 tax levy.

Nothing, however, precludes an Abbott school district from increasing its tax levy above the minimum tax levy calculation to support its proposed 2003-04 budget.

The minimum tax levy for Abbott districts not receiving parity aid is calculated as follows:

1. Calculate the maximum T&E budget by multiplying your district's DOE projected weighted 10/15/03 enrollment by \$8,728.
2. Subtract from that figure the revenue sources shown on the worksheet to determine the tax levy based on the maximum T&E budget.
3. Compare the figure calculated in 2) to the prior year tax levy.
4. The minimum tax levy is lesser of the prior year tax levy or the tax levy based on the maximum T&E budget.

The only required submission for Abbott school districts from the CEIFA Calcs reports (H series) generated by the budget software is the minimum tax levy report for Abbott school districts that do not receive parity aid.

G. Budgeting for Capital Projects under EFCFA

Implementation of the Educational Facilities Construction and Financing Act (EFCFA) in July 2000 brought significant changes for Abbott school districts in financing and completing capital projects.

Under EFCFA, Abbott school districts have 100 percent of their capital renovations, additions and new construction determined eligible in its long-range facilities plan (LRFP) constructed and financed by the Schools Construction Corporation (SCC), a subsidiary of the Economic Development Authority. Therefore, Abbott school districts no longer need to include in their annual capital outlay budget costs associated with capital projects that the SCC is managing and financing.

The only costs that should be included in an Abbott district's capital outlay budget are those costs associated with necessary equipment purchases (greater than \$2,000 per item) not eligible for SCC funding, and capital costs for projects or portions of eligible projects that are beyond the facilities efficiency standards (excess costs or "other capital projects") and therefore ineligible for SCC funding. Funding for excess costs or "other capital projects" must be approved by the voters or board of school estimate as a line-item in the district's budget (detailed on supporting documentation item 4), passed separate proposal at budget time, or passed bonding referendum in accordance with N.J.A.C. 6A:26-3.7 and 3.12. A budget time withdrawal or designated deposit into capital reserve (project

specifically identified and detailed on supporting documentation item 12) and advertised statement of purpose may also fund excess costs of a specific project or “other capital project.” Refer to the 2003-04 Budget Guidelines for more details on withdrawals and designated deposits into capital reserve.

Any Abbott school district budget, however, that includes funding for excess costs or “other capital projects” through a line-item in the budget or designated capital reserve deposit or withdrawal will be subject to review and reallocation if it also includes a request for additional supplemental funding.

Nothing precludes, however, an Abbott school district from raising additional tax levy above the minimum levy amount, or submitting a separate proposal for additional tax levy, to fund excess costs or “other capital projects.”

H. Budgeting TPAF, FICA and Medicare Reimbursements Associated with the Salaries Allocated to Federal Programs in a School-Based Budget

N.J.S.A. 18A:66-90 requires each public employer (school district) to reimburse the State for the amount of TPAF, FICA and Medicare paid by the State on behalf of the district for contractual teacher salaries charged to federally funded programs. Prior to the implementation of blended resource school-based budgets, this reimbursement was calculated on Title 1 and other federal program teachers and included on the benefits line of the applicable grant application.

The implementation of school-based budgets, and the blending of federal, state and local funds in the school-based budget recorded in fund 15, necessitates a calculation of the salary amounts paid in fund 15, which are attributable to federal sources. Once this calculation is performed, the budgeted TPAF, FICA and Medicare reimbursements can be determined and included in the related grant application.

The instructions below detail how to calculate an estimate of the reimbursement due to the State for the TPAF, FICA and Medicare associated with the federal portion of salaries blended in a school-based budget. This calculation should be performed for each school with a blended resource school-based budget with schoolwide program status in 2003-04. The reimbursement calculated below should be included on the benefits line (200-200) in the NCLB application and recorded in fund 20. The remainder of the school allocation should be blended in the school-based budget if the school has Title 1 schoolwide status.

<u>Step</u>	<u>Description</u>
<u>Title 1</u>	
1	Complete the Title 1 Eligibility of School Attendance Areas page of the NCLB Consolidated Formula Subgrant Application as usual. This is done to determine which

<u>Step</u>	<u>Description</u>						
	schools are eligible to receive Title I funding based upon the poverty level of the school.						
2	Once the allocations to the schools are calculated on the Title 1 Eligibility of School Attendance Area page use the school allocations to determine the budgeted percentage of total resources Title I represents of each school's budget.						
3	Determine the contracted teacher and administrator salaries in each school. This can be done by performing a payroll sort from the district's payroll system, by school, detailing the teachers at each school and each teacher's contracted salaries paid during the year. (This amount is to be contracted base wages only and should not include stipends or extra-curricular activity payments.)						
4	Multiply the contracted teacher and administrator salaries determined in #3 above by the Title I resource percentage for that school determined in #2 above to determine the portion of contracted teacher and administrator salaries paid from Title I funds.						
5	<p>Multiply the federal contracted teacher and administrator salaries determined in #4 above by the TPAF, FICA and Medicare rates (use the fiscal year 2004 pension rate and calendar year 2003 FICA and Medicare rates because those are the only rates available at budget time) to determine the budgeted benefits reimbursement due to the State of New Jersey for the portion of that school's contracted teacher and administrator salaries attributable to Title I. The rates are as follows:</p> <table> <tr> <td>TPAF</td><td>3.90%</td></tr> <tr> <td>FICA & Medicare on Salaries <= \$87,000</td><td>7.65%</td></tr> <tr> <td>Social Security & Medicare on Portion of Salaries > \$87,000</td><td>1.45%</td></tr> </table>	TPAF	3.90%	FICA & Medicare on Salaries <= \$87,000	7.65%	Social Security & Medicare on Portion of Salaries > \$87,000	1.45%
TPAF	3.90%						
FICA & Medicare on Salaries <= \$87,000	7.65%						
Social Security & Medicare on Portion of Salaries > \$87,000	1.45%						
6	Add the TPAF, FICA and Medicare reimbursements calculated in #5 above together by school to determine the benefit reimbursements on a school level.						
7	For each school, subtract the benefits reimbursements from #6 above out of the applicable school's allocation of funds determined in #1 above. The result of this is the amount of Title I funds to be sent to that school to be blended in the school-based budget and included on the Abbott						

<u>Step</u>	<u>Description</u>
	Schoolwide Programs line (function/object 520-930) of the NCLB Consolidated Formula Subgrant Application – Budget Summary page. The school amount calculated in this step should be entered on line 00710 (Title I) in the revenues screen, for the applicable school, of the Abbott District School-Based Budget Menu section of the districtwide budget software.
8	The amount included on line 520-930 for a particular school (#7 above) plus the benefit reimbursement for that school (#6 above) will equal the school’s allocation determined in #1 above.
9	Summarize the school-level reimbursement calculations (#6 above) to determine the total reimbursement for all schools. Include this number on line 200-200 of the Budget Summary page of the NCLB LEA Consolidated Formula Subgrant Application in the Title I column. This amount must be broken out by school in the Program Coordination and Budget Detail pages of the NCLB Application.
10	Summarize the individual school contributions to the blended resource school-based budget (#7 above) to determine the total Title 1 contribution to the school-based budget. Include this number on line 520-930 of the Budget Summary page of the NCLB LEA Consolidated Formula Subgrant Application in the Title I column. This amount must be broken out by school in the Program Coordination and Budget Detail pages of the NCLB Application.

Titles II Part A, II Part D, III Part A, IV Part A, V Part A, VI Part B and other funds eligible to be consolidated in a schoolwide program.

Titles II Part A, II Part D, III Part A, IV Part A, V Part A and VI Part B can also be blended in school-based budgets. The TPAF, FICA and Medicare reimbursements to the State of New Jersey associated with the portion of contracted teacher and administrator salaries attributable to these funds need to be calculated and budgeted using the same procedures outlined above for Title I. Follow steps 3-10 above using the applicable funding source resource percentage for each federal funding source blended in each school-based budget.

The amount determined in Step 7 above should be included on the appropriate line of the school’s revenue screen in the districtwide budget software.

<u>Program</u>	<u>School Based Revenue Line</u>
Title II–Part A–Principal and Teacher Training and Recruiting	00720
Title IV – Part A – Safe and Drug Free	00725
Title VI – Part A – Innovative Ed Programs	00730
Title II – Part D – Technology	00735
Title III-Part A-English Lang. Acquisition	00740
Title V-Part A-Innovative Programs	00745
Other Revenues From Federal Sources	00755

2. PREPARATION OF THE SCHOOL-BASED BUDGET STATEMENT

A. Review Process

The review of the Phase II - 3 Year Implementation Plan and Blended Resource School-Based Budgets could identify components that are considered beyond the Phase II guidance and requirements. Those items may be incorporated into the district budget if no request for additional supplemental funding is made; otherwise, they are subject to reallocation during the 2003-04 budget review process. Any items identified during the plan reviews as inconsistent with the Phase II guidance may not be included in the district's proposed budget and will be directed for reallocation if included in the budget submission.

B. School-Based Budgets and Importing to Districtwide Budget

Electronic Data Collection (EDC) of the 2003-04 annual school-based budget statement is required for all schools with blended resource school-based budgets. The program generates the prescribed school-based budget reports, per pupil spending report, and comparison reports and creates a file to import the DOE approved school-based budget data into the 2003-04 districtwide budget. The code of the school-based budget imported from the electronic school-based budget software will be printed on the school-based budget reports for revenues, appropriations, and staffing. A summary of all the school-based budget codes will be printed as part of the Abbott school district Letter of Transmittal.

There are four screens under the Abbott School-Based Budgets menu in the districtwide budget for the school-based budget data: Revenues, Appropriations, Staffing, and Import Data from the SBB Diskette. The import of the school-based budget data file via diskette into the districtwide budget will load the appropriations and staffing data for 2002-03 and 2003-04 as entered in the school-based budget software into the appropriations and staffing screens. As in prior years, revenues will still need to be entered and audited 2001-02 expenditure data will be loaded from Audsum.

Revisions or corrections that Abbott school districts need to make to any imported data will require a new diskette to be created from the school-based budget software and the new diskette must be imported into the districtwide budget program. Reimporting the school-based budget data will overwrite previously imported data.

Refer to the EDC Manual for specific technical instructions on importing the school-based data from diskette into the districtwide budget program.

School-Based Revenues

Revenue data for 2002-03 and 2003-04 was not part of the electronic school-based budget collection and will need to be entered by the district. There are no changes in 2003-04 except for the federal revenue source codes which have been updated to reflect changes under NCLB.

School-Based Appropriation Data

As in prior years, the 2002-03 and 2003-04 appropriation data will be locked as imported from the school-based budget diskette and no entry will be allowed except for detailed benefits (lines 12610-12710). The detailed benefits keyed (lines 12610-12710) should equal the total benefit amount entered in the school-based budget software (line 12720). An edit will be included to check that these two amounts agree. The 2002-03 and 2003-04 staffing data will be imported from the school-based budget diskette.

Supporting Documentation Item 7

The 2003-04 appropriation data for all schools is summarized by function and appears in a column labeled “2003-04 Approp. Sch-Based” in supporting documentation item 7. This column is necessary to provide the comparison of budgeted data since the general fund resources allocated to school-based budgets are included on one line (9466) – General Fund Contribution to Whole School Reform. The software will sum the 2003-04 Appropriations Budgeted, 2003-04 Separate Proposals, and 2003-04 School-Based Budgets columns to calculate the 2003-04 Appropriations Total for Abbott school districts and that total will be used to calculate the dollar and percentage increase or decrease between 2002-03 and 2003-04.

Samples of these statements are contained in “Section II – Sample Forms” of this addendum.

Advertised Blended Resource Statement

The school-based appropriations and revenues screens included in the budget software under the Abbott School-Based Budgets menu will generate the Advertised Blended Resource Whole School Reform Statement that is required for Abbott districts. The advertised statement reflects summary totals of the

revenues and appropriations reported in the school-based budgets. A sample of the statement is contained on in “Section II – Sample Forms” of this addendum.

Transfer Diskette

Send the transfer diskette along with the signed Diskette Transmittal Forms to Lisa Williams, New Jersey Department of Education, Division of Abbott Implementation, Office of Fiscal Review and Improvement, PO Box 500, Trenton, NJ 08625-0500. Make a copy of the diskette before sending it to the department. The transfer of school-based budget data to the department via diskette should be sent upon submission of the districtwide budget.

3. ADDITIONAL SUPPLEMENTAL FUNDING REQUESTS

A. Application Requirements

An Abbott school district may apply for additional supplemental funding in instances where it determines that an essential program or service is unable to be funded through reallocation and determines without additional supplemental funding, the core instructional program will be negatively affected. The guiding principle for requests for additional supplemental funding should be the well-documented relationship of the program or position requested to the specific instructional needs of the district’s students. Line 284 is included in the advertised revenues entitled additional Abbott v. Burke state aid to report the amount of additional supplemental funding being requested for 2003-04.

All Abbott school districts requesting additional supplemental funding in 2003-04 will be required to budget surplus balances in excess of two percent. In addition, all Abbott districts requesting additional supplemental funding will be required to submit a separate written application with the district budget materials that clearly and concisely documents and justifies the request for additional supplemental funding. The application must include at a minimum, a budgetary analysis that demonstrates that no further reallocation from surplus or appropriations in the district’s budget, including the areas identified in subsection B below, is possible. The application must also include completion of the comparative reports added to the software, but no longer requires completion of the reconciliation report and reverse prioritization listing.

Inclusion of an amount on line 284 will also trigger the printing of a letter of transmittal that states all possible reallocations have been made and that all proposed spending is educationally necessary to achieve the Core Curriculum Content Standards.

B. Reallocation Process

After reallocations of staffing and other resources for implementation of required staffing and programs as outlined in the Phase II guidance, the budget should be reviewed for potential reallocations in the following sequence:

- 1) **Facilities** – The proposed budget cannot include items that are included in the district's long-range facility plan (LRFP) and will be fully funded and completed by the SCC. Amounts not to be funded by the SCC should be reviewed for deferral. These would include non-instructional items such as lights for football fields, scoreboards, etc.
- 2) **Non-recurring costs** – Those funds included in the 2002-03 budget that were one-time expenditures or were completed during that year will provide funds available for reallocation to new uses in the 2003-04 budget. Examples would be wiring for technology, and equipment purchases that were not part of a replacement cycle.
- 3) **Under-budgeted revenues** – Districts often include, in the annual budget, estimates that are lower than the actual revenue earned or do not anticipate certain categories of revenues such as tuition refunds, fees for building use, and fees for evening schools. The estimation of projected June 30, 2003 surplus should be reviewed giving consideration to current spending in comparison to amounts budgeted, current estimates of miscellaneous revenues, revised 2002-03 state aid amounts, and open purchase orders that may be cancelled.
- 4) **Alternative funding sources** – The status of restricted program balances should be reviewed. The aggressive monitoring of restricted programs should provide that grants are appropriately expended and not returned to the grantor.
- 5) **Food services** – The status of the enterprise fund surplus balance should be reviewed to determine if a reduction can be made in the amount budgeted for a board contribution to the program. Consideration should be given to efforts to increase participation in nutrition subsidy programs. The costs of the program should be reviewed and consideration given to privatization. Current staffing levels of food service employees and cafeteria aides should be reviewed for efficiency and potential reduction.
- 6) **Custodial services** – Some districts may be able to achieve savings in this area by reviewing the economies of day shifts vs. evening shifts, current staffing levels, and/or considering privatization.
- 7) **Maintenance** – Savings may be available through a review of staffing. Often, needs in this area are seasonal. Consideration could be given to the possibility of using contracted services during the summer months in lieu of full-time employees.

- 8) **Risk analysis** – A review in this area may indicate that the district could obtain savings through the solicitation of quotes for insurance coverage for liability, health, etc.
- 9) **Consultants/professional services** – An analysis of the district use of consultants and professional services contracts may reveal that savings could be achieved through the elimination of contracts for services that could be performed by district employees or through the solicitation of quotes for services.
- 10) **Utility costs** – The department has found this area to be one where districts have historically overbudgeted.
- 11) **Tuition** – The district should give consideration to the need for contingencies based on mobility.
- 12) **Non-instructional equipment** – Appropriations for non-instructional equipment should be reviewed for purchases that may be eliminated or deferred.
- 13) **Administrative/support staff** – Staffing in this area should be reviewed for potential reallocation as well as board member expenses for meals, travel, and conferences.
- 14) **Aides** – Staffing in this area should be reviewed for reallocation.
- 15) **Transportation** – A review of route efficiencies should be performed to determine funds available for reallocation. Districts should also pursue coordinated services through another district or a CTSA.
- 16) **Non-required programs** – Programs not meeting the requirements as outlined in the Phase II guidance.

C. Department Review

The review of a request and separate application for additional supplemental funding will be performed by the department in conjunction with the review of the 2003-04 proposed budget.

Districts should make available for review by the assigned budget manager monthly reports of the board secretary, revenue and expenditure subsidiary ledgers and other internal accounting records such as budget development workpapers as requested. The budget manager's review will also consider historical budget to actual data on file and include consideration of estimates of budgeted revenues, carryover balances, audited excess surplus as well as a review to assure that the aforementioned review of the budget for potential reallocations was performed. In making the determination as to whether an existing program, service or expenditure should be exempt from reallocation, in whole or part, the department will consider whether:

1. The existing program, service or other expenditure is school-based and directly serving the students in the school;
2. The existing program, service or other expenditure has demonstrated measurable results in enhancing the achievement levels of students in the school;
3. Elimination of the existing program, service or other expenditure would undermine the fundamental education program of the school; and,
4. The existing program, service or other expenditure is being delivered in the most efficient possible manner.

D. Comparative Data Analysis Reports

Additional analytical tools were added to the 2002-03 budget software for Abbott school districts requesting additional supplemental funding. The reports are tools to analyze certain components in the budget year districtwide budget (Funds 11 & 12) compared to the current year districtwide budget (Funds 11 & 12). These reports do not require any data entry and can be printed by accessing the Additional Abbott v. Burke State Aid Report Request Menu. These reports are explained below in the order in which they appear on the Additional Abbott v. Burke State Aid Request Report Menu of the districtwide budget software.

E-1 Changes in Non-Instructional Costs in Fund 11

This report extracts data from non-instructional cost lines for the current and budget years from throughout the districtwide budget and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2002-03 amount, 2003-04 amount, dollar increase (decrease) from 2002-03 to 2003-04 and percentage increase (decrease) from 2002-03 to 2003-04. The software will calculate totals for each column of the report.

E-2 Changes in Special Education Costs

This report extracts special education cost data for the current year and the budget year from throughout the districtwide budget and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2002-03 amount, 2003-04 amount, dollar increase (decrease) from 2002-03 to 2003-04 and percentage increase (decrease) from 2002-03 to 2003-04. The data within this report is identified in three categories, In-district Special Education Instruction Costs, Undistributed Expenditures – Instruction, and, Equipment. The software will calculate totals for each column within each category and then a grand total for the entire report.

E-3 Total Amount of Non-Instructional Equipment

This report extracts non-instructional equipment cost data for the current year and the budget year from throughout the districtwide budget and calculates the dollar and percentage increases (decreases) associated with the changes within the budget. The report details budget line number, line description, 2002-03 amount, 2003-04 amount, dollar increase (decrease) from 2002-03 to 2003-04 and percentage increase (decrease) from 2002-03 to 2003-04. The software will calculate totals for each column of the report.

Several new comparative reports are currently being developed in addition to the three comparative reports added in 2002-03. Details and samples of the new reports will be distributed with the Part II download. Most of the new reports will require no additional data entry.

4. BUDGET TRANSFERS

Abbott districts are required to obtain department approval for certain school-based budget and districtwide budget transfers. N.J.A.C. 6A: 23-2.3(a)4 requires Commissioner approval for all transfers from instructional to non-instructional accounts pursuant to N.J.S.A. 18A:7F-6(c), between functions/subfunctions that exceed 10 percent of the original appropriation, and any other transfers the Commissioner may deem necessary for prior approval. N.J.A.C. 6A:23.2-3(5) requires school level surplus balances occurring during the year from salary breakage, unanticipated circumstances, overestimated costs, or other events, be approved in writing by the principal, school management team (school management and improvement team) chairperson, school business administrator, chief school administrator and the department before the surplus can be appropriated for new purposes. Also, prior Commissioner approval of transfers is required from accounts that were subject to reallocations during the Commissioner's review of the proposed budget. Districts should be careful when budgeting appropriations to minimize the need to transfer funds during the school year.

SECTION II

SCHOOL-BASED BUDGET APPROPRIATIONS ACCOUNTS			
LINE		DESCRIPTION	ACCOUNT NO.
		Regular Programs - Instruction	
02510		Preschool/Kindergarten - Salaries of Teachers	15-110-100-101
02520		Grades 1-5 - Salaries of Teachers	15-120-100-101
02530		Grades 6-8 - Salaries of Teachers	15-130-100-101
02540		Grades 9-12 - Salaries of Teachers	15-140-100-101
		Regular Programs - Undistributed Instruction	
02640		Other Salaries for Instruction	15-190-100-106
02650		Purchased Professional-Educational Services	15-190-100-320
02660		Purchased Technical Services	15-190-100-340
02670		Other Purchased Services (400-500 series)	15-190-100-500
02680		General Supplies	15-190-100-610
02690		Textbooks	15-190-100-640
02700		Other Objects	15-190-100-800
02710		TOTAL REGULAR PROGRAMS - INSTRUCTION	
		SPECIAL EDUCATION - INSTRUCTION	
		Cognitive - Mild:	
02720		Salaries of Teachers	15-201-100-101
02730		Other Salaries for Instruction	15-201-100-106
02740		Purchased Professional-Educational Services	15-201-100-320
02750		Purchased Technical Services	15-201-100-340
02760		Other Purchased Services (400-500 series)	15-201-100-500
02770		General Supplies	15-201-100-610
02780		Textbooks	15-201-100-640
02790		Other Objects	15-201-100-800
02800		Total Cognitive - Mild	
		Cognitive - Moderate:	
02810		Salaries of Teachers	15-202-100-101
02820		Other Salaries for Instruction	15-202-100-106
02830		Purchased Professional-Educational Services	15-202-100-320
02840		Purchased Technical Services	15-202-100-340
02850		Other Purchased Services (400-500 series)	15-202-100-500
02860		General Supplies	15-202-100-610
02870		Textbooks	15-202-100-640
02880		Other Objects	15-202-100-800
02890		Total Cognitive - Moderate	
		Learning and/or Language Disabilities:	
02990		Salaries of Teachers	15-204-100-101
03000		Other Salaries for Instruction	15-204-100-106
03010		Purchased Professional-Educational Services	15-204-100-320
03020		Purchased Technical Services	15-204-100-340
03030		Other Purchased Services (400-500 series)	15-204-100-500
03040		General Supplies	15-204-100-610
03050		Textbooks	15-204-100-640
03060		Other Objects	15-204-100-800
03070		Total Learning and/or Language Disabilities	
		Visual Impairments:	
03170		Salaries of Teachers	15-206-100-101
03180		Other Salaries for Instruction	15-206-100-106
03190		Purchased Professional-Educational Services	15-206-100-320
03200		Purchased Technical Services	15-206-100-340
03210		Other Purchased Services (400-500 series)	15-206-100-500
03220		General Supplies	15-206-100-610
03230		Textbooks	15-206-100-640

SCHOOL-BASED BUDGET APPROPRIATIONS ACCOUNTS			
LINE		DESCRIPTION	ACCOUNT NO.
03240		Other Objects	15-206-100-800
03250		Total Visual Impairments	
		Auditory Impairments:	
03260		Salaries of Teachers	15-207-100-101
03270		Other Salaries for Instruction	15-207-100-106
03280		Purchased Professional-Educational Services	15-207-100-320
03290		Purchased Technical Services	15-207-100-340
03300		Other Purchased Services (400-500 series)	15-207-100-500
03310		General Supplies	15-207-100-610
03320		Textbooks	15-207-100-640
03330		Other Objects	15-207-100-800
03340		Total Auditory Impairments	
		Behavioral Disabilities:	
03440		Salaries of Teachers	15-209-100-101
03450		Other Salaries for Instruction	15-209-100-106
03460		Purchased Professional-Educational Services	15-209-100-320
03470		Purchased Technical Services	15-209-100-340
03480		Other Purchased Services (400-500 series)	15-209-100-500
03490		General Supplies	15-209-100-610
03500		Textbooks	15-209-100-640
03510		Other Objects	15-209-100-800
03520		Total Behavioral Disabilities	
		Multiple Disabilities:	
03770		Salaries of Teachers	15-212-100-101
03780		Other Salaries for Instruction	15-212-100-106
03790		Purchased Professional-Educational Services	15-212-100-320
03800		Purchased Technical Services	15-212-100-340
03810		Other Purchased Services (400-500 series)	15-212-100-500
03820		General Supplies	15-212-100-610
03830		Textbooks	15-212-100-640
03840		Other Objects	15-212-100-800
03850		Total Multiple Disabilities	
		Resource Room/Resource Center:	
03860		Salaries of Teachers	15-213-100-101
03870		Other Salaries for Instruction	15-213-100-106
03880		Purchased Professional-Educational Services	15-213-100-320
03890		Purchased Technical Services	15-213-100-340
03900		Other Purchased Services (400-500 series)	15-213-100-500
03910		General Supplies	15-213-100-610
03920		Textbooks	15-213-100-640
03930		Other Objects	15-213-100-800
03940		Total Resource Room/Resource Center	
		Autism:	
03950		Salaries of Teachers	15-214-100-101
03960		Other Salaries for Instruction	15-214-100-106
03970		Purchased Professional-Educational Services	15-214-100-320
03980		Purchased Technical Services	15-214-100-340
03990		Other Purchased Services (400-500 series)	15-214-100-500
04000		General Supplies	15-214-100-610
04010		Textbooks	15-214-100-640
04020		Other Objects	15-214-100-800
04030		Total Autism	
		Preschool Disabilities - Part-Time:	
04040		Salaries of Teachers	15-215-100-101
04050		Other Salaries for Instruction	15-215-100-106
04060		Purchased Professional-Educational Services	15-215-100-320
04070		Purchased Technical Services	15-215-100-340
04080		Other Purchased Services (400-500 series)	15-215-100-500
04090		General Supplies	15-215-100-610

SCHOOL-BASED BUDGET APPROPRIATIONS ACCOUNTS			
LINE		DESCRIPTION	ACCOUNT NO.
04100		Textbooks	15-215-100-640
04110		Other Objects	15-215-100-800
04120		Total Preschool Disabilities - Part-Time	
		Preschool Disabilities - Full-Time:	
04130		Salaries of Teachers	15-216-100-101
04140		Other Salaries for Instruction	15-216-100-106
04150		Purchased Professional-Educational Services	15-216-100-320
04160		Purchased Technical Services	15-216-100-340
04170		Other Purchased Services (400-500 series)	15-216-100-500
04180		General Supplies	15-216-100-610
04190		Textbooks	15-216-100-640
04200		Other Objects	15-216-100-800
04210		Total Preschool Disabilities - Full-Time:	
		Cognitive - Severe:	
04710		Salaries of Teachers	15-222-100-101
04720		Other Salaries for Instruction	15-222-100-106
04730		Purchased Professional-Educational Services	15-222-100-320
04740		Purchased Technical Services	15-222-100-340
04750		Other Purchased Services (400-500 series)	15-222-100-500
04760		General Supplies	15-222-100-610
04770		Textbooks	15-222-100-640
04780		Other Objects	15-222-100-800
04790		Total Cognitive - Severe	
04800		TOTAL SPECIAL EDUCATION - INSTRUCTION	
		Basic Skills/Remedial - Instruction	
04810		Salaries of Teachers	15-230-100-101
04820		Other Salaries for Instruction	15-230-100-106
04830		Purchased Professional-Educational Services	15-230-100-320
04840		Purchased Technical Services	15-230-100-340
04850		Other Purchased Services (400-500 series)	15-230-100-500
04860		General Supplies	15-230-100-610
04870		Textbooks	15-230-100-640
04880		Other Objects	15-230-100-800
04890		Total Basic Skills/Remedial - Instruction	
		Bilingual Education - Instruction	
04900		Salaries of Teachers	15-240-100-101
04910		Other Salaries for Instruction	15-240-100-106
04920		Purchased Professional-Educational Services	15-240-100-320
04930		Purchased Technical Services	15-240-100-340
04940		Other Purchased Services (400-500 series)	15-240-100-500
04950		General Supplies	15-240-100-610
04960		Textbooks	15-240-100-640
04970		Other Objects	15-240-100-800
04980		Total Bilingual Education - Instruction	
		Vocational Programs - Local - Instruction	
04990		Salaries of Teachers	15-3XX-100-101
05000		Other Salaries for Instruction	15-3XX-100-106
05010		Purchased Professional-Educational Services	15-3XX-100-320
05020		Purchased Technical Services	15-3XX-100-340
05030		Other Purchased Services (400-500 series)	15-3XX-100-500
05040		General Supplies	15-3XX-100-610
05050		Textbooks	15-3XX-100-640
05060		Other Objects	15-3XX-100-800
05070		Total Vocational Programs - Local - Instruction	
05640		TOTAL VOCATIONAL PROGRAMS	
		School-Spon. Cocurricular Actvts. - Inst.	
06030		Salaries	15-401-100-100
06040		Purchased Services (300-500 series)	15-401-100-500
06050		Supplies and Materials	15-401-100-600

SCHOOL-BASED BUDGET APPROPRIATIONS ACCOUNTS			
LINE		DESCRIPTION	ACCOUNT NO.
06060		Other Objects	15-401-100-800
06080		Total School-Spon. Cocurricular Actvts. - Inst.	
		School-Spon. Athletics – Inst.	
06090		Salaries	15-402-100-100
06100		Purchased Services (300-500 series)	15-402-100-500
06110		Supplies	15-402-100-600
06120		Other Objects	15-402-100-800
06140		Total School-Spon. Athletics – Inst.	
		Other Instructional Programs - Instruction	
06150		Salaries	15-4XX-100-100
06160		Purchased Services (300-500 series)	15-4XX-100-500
06170		Supplies and Materials	15-4XX-100-600
06180		Other Objects	15-4XX-100-800
06200		Total Other Instructional Programs - Instruction	
		Undistributed Expend. - Attend. & Social Work	
06370		Salaries	15-000-211-100
06380		Purchased Professional and Technical Services	15-000-211-300
06390		Other Purchased Services (400-500 series)	15-000-211-500
06400		Supplies and Materials	15-000-211-600
06410		Other Objects	15-000-211-800
06420		Total Undistributed Expend. - Attend. & Social Work	
		Undistributed Expenditures - Health Services	
06430		Salaries	15-000-213-100
06440		Purchased Professional and Technical Services	15-000-213-300
06450		Other Purchased Services (400-500 series)	15-000-213-500
06460		Supplies and Materials	15-000-213-600
06470		Other Objects	15-000-213-800
06480		Total Undistributed Expenditures - Health Services	
		Undist. Expend. - Other Supp. Serv. Students - Reg.	
06490		Salaries of Other Professional Staff	15-000-218-104
06500		Salaries of Secretarial and Clerical Assistants	15-000-218-105
06510		Other Salaries	15-000-218-110
06520		Purchased Professional - Educational Services	15-000-218-320
06530		Other Purchased Prof. and Tech. Services	15-000-218-390
06540		Other Purchased Services (400-500 series)	15-000-218-500
06550		Supplies and Materials	15-000-218-600
06560		Other Objects	15-000-218-800
06570		Total Undist. Expend. - Other Supp. Serv. Students - Reg.	
		Undist. Expend. - Improvement of Inst. Serv.	
06750		Salaries of Supervisor of Instruction	15-000-221-102
06760		Salaries of Other Professional Staff	15-000-221-104
06770		Salaries of Secr and Clerical Assist.	15-000-221-105
06780		Other Salaries	15-000-221-110
06790		Purchased Prof- Educational Services	15-000-221-320
06800		Other Purch Prof. and Tech. Services	15-000-221-390
06810		Other Purch Services (400-500)	15-000-221-500
06820		Supplies and Materials	15-000-221-600
06830		Other Objects	15-000-221-800
06840		Total Undist. Expend. - Improvement of Inst. Serv.	
		Undist. Expend. - Edu. Media Serv./Sch. Library	
06850		Salaries	15-000-222-100
06860		Purchased Professional and Technical Services	15-000-222-300
06870		Other Purchased Services (400-500 series)	15-000-222-500
06880		Supplies and Materials	15-000-222-600
06890		Other Objects	15-000-222-800
06900		Total Undist. Expend. - Edu. Media Serv./Sch. Library	
		Undist. Expend. - Instructional Staff Training Serv.	
07605		Purchased Professional - Educational Service	15-000-223-320

SCHOOL-BASED BUDGET APPROPRIATIONS ACCOUNTS			
LINE		DESCRIPTION	ACCOUNT NO.
07606		Other Purchased Prof. and Tech. Services	15-000-223-390
07607		Other Purchased Services (400-500 series)	15-000-223-500
07608		Supplies and Materials	15-000-223-600
07609		Other Objects	15-000-223-800
07610		Total Undist. Expend. - Instructional Staff Training Serv.	
		Undist. Expend. - Support Serv. - School Admin.	
07010		Salaries of Principals/Assistant Principals	15-000-240-103
07020		Salaries of Other Professional Staff	15-000-240-104
07030		Salaries of Secretarial and Clerical Assistants	15-000-240-105
07040		Other Salaries	15-000-240-110
07050		Purchased Professional and Technical Services	15-000-240-300
07060		Other Purchased Services (400-500 series)	15-000-240-500
07070		Supplies and Materials	15-000-240-600
07080		Other Objects	15-000-240-800
07090		Total Undist. Expend. - Support Serv. - School Admin.	
		Undist. Expend. - Oth. Oper. & Maint. of Plant	
07626		Salaries	15-000-262-100
07633		General Supplies	15-000-262-610
07636		Total Undist. Expend. - Other Oper. & Maint. of Plant	
07637		Total Undist. Expend-Oper. & Maint.of Plant Serv.	
		Undist. Expend. - Student Transportation Serv.	
07270		Contr Serv(Oth. than Bet Home & Sch) - Vend	15-000-270-512
07350		Total Undist. Expend. - Student Transportation Serv.	
		UNALLOCATED BENEFITS	
12610		Group Insurance	15-000-291-210
12620		Social Security Contributions	15-000-291-220
12630		T.P.A.F. Contributions – ERIP	15-000-291-232
12640		Other Retirement Contributions – Regular	15-000-291-241
12650		Other Retirement Contributions – ERIP	15-000-291-242
12660		Unemployment Compensation	15-000-291-250
12670		Workmen’s Compensation	15-000-291-260
12680		Health Benefits	15-000-291-270
12690		Tuition Reimbursement	15-000-291-280
126700		Other Employee Benefits	15-000-291-290
12710		TOTAL UNALLOCATED BENEFITS	
		15-000-291-2XX	
12720		TOTAL PERSONAL SERVICES – EMPLOYEE BENEFITS	
07570		TOTAL UNDISTRIBUTED EXPENDITURES	
07580		TOTAL GENERAL CURRENT EXPENSE	
		EQUIPMENT	
07700		Preschool/Kindergarten	15-110-100-730
07710		Grades 1-5	15-120-100-730
07720		Grades 6-8	15-130-100-730
07730		Grades 9-12	15-140-100-730
		Special Education - Instruction:	
07740		Cognitive - Mild	15-201-100-730
07750		Cognitive - Moderate	15-202-100-730
07770		Learning and/or Language Disabilities	15-204-100-730
07790		Visual Impairments	15-206-100-730
07800		Auditory Impairments	15-207-100-730
07820		Behavioral Disabilities	15-209-100-730
07850		Multiple Disabilities	15-212-100-730
07860		Resource Room/Resource Center	15-213-100-730
07870		Autism	15-214-100-730
07880		Preschool Disabilities - Part-Time	15-215-100-730
07890		Preschool Disabilities - Full-Time	15-216-100-730
07950		Cognitive - Severe	15-222-100-730
07960		Basic Skills/Remedial - Instruction	15-230-100-730
07970		Bilingual Education - Instruction	15-240-100-730
08070		Vocational Programs - Local - Instruction	15-3XX-100-730

SCHOOL-BASED BUDGET APPROPRIATIONS ACCOUNTS			
LINE		DESCRIPTION	ACCOUNT NO.
08080		School-Sponsored and Other Instructional Program	15-4XX-100-730
08090		Undistributed Expenditures - Instruction	15-000-100-730
08100		Undist.Expend.-Support Serv.-Students - Reg.	15-000-210-730
08130		Undist.Expend.-Support Serv. - Inst. Staff	15-000-220-730
08150		Undistributed Expenditures - School Admin.	15-000-240-730
08160		Undistributed Exp. – Operation & Maint. Of Plant	15-000-260-730
08230		TOTAL EQUIPMENT	
08340		TOTAL CAPITAL OUTLAY	
09470		SCHOOL-BASED BUDGET GRAND TOTAL	

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
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ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

DISTRICT

7a. Budget Summary Review

Program Description (1)	2002-03 Revised (Note 1) (2)	2001-02 Encumbrances (3)	2002-03 Net of Encumbrances (4)	2003-04 Appropriations Budgeted (Note 2) (5)	2003-04 Separate Proposals (6)	2003-04 Approps School-Based (7)	2003-04 Total Appropriations (8)
GENERAL CURRENT EXPENSE							
Regular Programs – Instruction							
Special Education – Instruction							
Basic Skills/Remedial - Instruction							
Bilingual Education - Instruction							
Vocational Programs - Local - Instruction							
School-Sponsored Cocurricular Act – Instr.							
School-Sponsored Athletics –Instruction							
Other Instructional Programs – Instruction							
Community Service Programs/Operations							
Undistributed Expenditures:							
Instruction							
Attendance & Social Work Services							
Health Services							
Other Support Serv-Students-Regular							
Other Support Serv-Students-Rel & Extra							
Other Support Serv-Students-Special Ed							
Improvement of Instruction Services/Other							
Educational Media/Library							
Instructional Staff Training							
Support Services-General Admin							
Support Services-School Admin							
Increase in Maintenance Reserve							
Operation and Maintenance of Plant Srv							
Student Transportation Services							
Increase in Sale/Lease-back Reserve							
Business/Other Support Services							
Employee Benefits							
Food Services							
Total Undistributed Expenditures							
TOTAL GENERAL CURRENT EXPENSE							
CAPITAL OUTLAY							
Increase in Capital Reserve							
Interest Deposit to Capital Reserve							
Equipment							
Facilities Acquisition/Construction							
Capital Reserve – Trans to Capital Projects							
Capital Reserve – Trans to Debt Service							
TOTAL CAPITAL OUTLAY							
TOTAL SPECIAL SCHOOLS							
Transfer to Charter Schools							
GENERAL FUND GRAND TOTAL							

Note 1: The 2002-03 Revised Appropriations column includes district-wide and school-based budget data (Fund 15).

Note 2: The 2003-04 Appropriations Budgeted column includes only district-wide data. School-Based budget data (Fund 15) is included in column 2003-04 Appropriations School-Based.

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
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2003-2004

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION**

DISTRICT

7b. Budget Summary Review Form

The preceding budget summary review sheet, 7a, must be prepared by all districts to summarize and compare general fund appropriations. All changes greater than 10% must be explained below.

	2003-04	2003-04	
	\$ Change	Incr. %	
<u>Program Description</u>	<u>Incr. (Decr.)</u>	<u>(Decr.) (%)</u>	<u>Explanation</u>

NEW JERSEY STATE DEPARTMENT OF EDUCATION
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ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION

DISTRICT

15a. Early Childhood Program Aid (To Be Completed By Regular Districts Only)

In the space provided below, provide a summary by program of the budgeted uses of ECPA and related revenues. Lines are provided for preschool, kindergarten and grades 1-3 programs and for other early childhood programs and services. A detailed function and object level budget must be completed for the amounts shown on these lines in Item 15b. Lines are also provided for contribution to Charter Schools and Whole School Reform. Include on the contribution to WSR lines the amount of current year and prior year carryover early childhood funds being accounted for in the school-based budgets. (These lines apply only to Abbott districts.) The total amount must agree with the total sources of early childhood spending (lines 421, 425, 511, 512, and 513).

<u>Program</u>	<u>Amount</u>
Preschool – Half Day 3 Yr.**	_____
Preschool – Half Day 4 Yr.**	_____
Preschool – Full Day 3 Yr.**	_____
Preschool – Full Day 4 Yr.**	_____
Kindergarten – Half Day *	_____
Kindergarten - Full Day *	_____
Grades 1 - 3	_____
Preschool – Abbott Full Day 3 Yr. & 4 Yr.	_____
Other	_____
Other	_____
Other	_____
Transfers to Charter Schools	_____
Contribution to WSR - Current Year ECPA	_____
Contribution to WSR – Prior Year ECPA Carryover	_____
Total	_____

* For Abbott school districts, kindergarten programs are to be included in the school-based budget of the school containing the classrooms.

** For Abbott districts, preschool budgets are prepared for combined 3-year and 4-year old children. Abbott districts should use the line titled "Preschool –Abbott Full Day 3 Yr. & 4 Yr. for the combined budgets.

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
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**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
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DISTRICT

15b. Early Childhood Detailed Budget (To be Completed by Regular Districts Only)

Provide the detailed budget for the program summary amounts shown in item 15a. Provide the amount of prior year ECPA carryover, if any, used to fund the current year program. Also key the number of teachers and instructional aides included in the program budget.

Program: _____

Grand Total: _____

Number of Teachers _____

Prior Year ECPA Carryover Amount \$ _____

Number of Aides _____

Line Number	Title	Account Number	Amount Budgeted
	<u>Instruction</u>		
13010	Salaries of Teachers	20-211-100-101	
13020	Other Salaries for Instruction	20-211-100-106	
13030	Purchased Professional & Technical Svcs.	20-211-100-300	
13040	Other Purchased Services (400-500 series)	20-211-100-500	
13020	General Supplies	20-211-100-610	
13060	Textbooks	20-211-100-640	
13070	Other Objects	20-211-100-800	
13080	<u>Total Instruction</u>		
	<u>Support Services</u>		
13090	Salaries of Program Directors	20-211-200-102	
13100	Salaries of Supervisors of Instruction	20-211-200-103	
13110	Salaries of Other Professional Staff	20-211-200-104	
13120	Salaries of Secretaries and Clerical Assistants	20-211-200-105	
13130	Other Salaries	20-211-200-110	
13140	Personal Services – Employee Benefits	20-211-200-200	
13145	Purchased Educational Services-Contracted Pre-k	20-211-200-321	
13150	Other Purchased Professional-Educational Services	20-211-200-329	
13160	Other Purchased Professional Services	20-211-200-330	
13170	Purchased Technical Services	20-211-200-340	
13180	Rentals	20-211-200-440	
13185	Contr Trans Serv (Bet. Home & Sch)	20-211-200-511	
13186	Contr Trans Serv (Wrap Around Serv)	20-211-200-512	
13190	Contr Trans Serv (Field Trips)	20-211-200-516	
13200	Travel	20-211-200-580	
13210	Other Purchased Services (400-500 series)	20-211-200-590	
13220	Supplies and Materials	20-211-200-600	
13230	Other Objects	20-211-200-890	
13240	<u>Total Support Services</u>		
	<u>Facilities Acquisition and Construction</u>		
13270	Instructional Equipment	20-211-400-731	
13280	Non-instructional Equipment	20-211-400-732	
13290	<u>Total Facilities Acquisition and Construction</u>		
13300	TOTAL PROGRAM BUDGET		

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
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The Advertised Section of the School District Budget Statement

2003-2004

DISTRICT

Per Pupil Cost Calculations

	2000-01 Actual (1)	2001-02 Actual (2)	2002-03 Original Budget (3)	2002-03 Revised Budget (4)	2003-04 Proposed Budget (5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost					
Total Classroom Instruction					
Classroom - Salaries and Benefits					
Classroom - General Supplies and Textbooks					
Classroom - Purchased Services and Other					
Total Support Services					
Support Services - Salaries and Benefits					
Total Administrative Costs					
Administration - Salaries and Benefits					
Total Operations and Maintenance of Plant					
Operations and Maintenance of Plant - Salaries and Benefits					
Total Food Services Costs					
Total Extracurricular Costs					
Total Equipment Costs					
Employee Benefits as a percentage of Salaries (Does not include pension and social security paid by the State on behalf of the district)					

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2003 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/njded/guide>. This publication is available in the board office and public libraries. The same calculations were performed using the 2002-03 revised appropriations and the 2003-04 budgeted appropriations presented in this advertised budget. Total Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years, it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown. 2000-01 actual, 2001-02 actual, 2002-03 original, 2002-03 revised and 2003-04 proposed amounts include a total of \$_____, \$_____, \$_____, \$_____, and \$_____ per pupil, respectively, in federal and state funds in the blended resource school-based budgets.

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
2003-2004**

Advertised Blended Resource Whole School Reform Statement

<hr/>					
		District			
<u>Line</u>	<u>Budget Category</u>	<u>Account</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Resources:					
01500	General Fund Contribution	15-5200	_____	_____	_____
01505	Adjustment for P/Y Encumb.		_____	_____	_____
01510	Restricted State Entitlements	15-32XX	_____	_____	_____
01520	Restricted Federal Entitlements	15-44XX	_____	_____	_____
01530	Total WSR Resources		_____	_____	_____
Appropriations:					
01540	Instruction	15-XXX-100-XXX	_____	_____	_____
01550	Support Services	15-XXX-2XX-XXX	_____	_____	_____
01560	Equipment	15-XXX-XXX-73X	_____	_____	_____
01570	Total WSR Appropriations		_____	_____	_____

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
2003-2004**

ABBOTT DISTRICT SCHOOL-BASED BUDGET REVENUES

DISTRICT - SCHOOL

<u>Line</u>	<u>Budget Category</u>	<u>Account Number</u>	<u>2002-03</u>	<u>2003-04</u>
664	Adjustment for Prior Year Encumbrances		_____	_____
665	General Fund Contribution	15-5200	_____	_____
	Revenues from Restricted State Resources:			
670	Early Childhood Program Aid – Prior Year Carryover	15-3211	_____	_____
675	Demonstrably Effective Program Aid – Prior Year Carryover	15-3212	_____	_____
680	Distance Learning Network Aid – Prior Year Carryover	15-3213	_____	_____
685	Early Childhood Program Aid – Current Year	15-3211	_____	_____
690	Demonstrably Effective Program Aid – Current Year	15-3212	_____	_____
695	Distance Learning Network Aid – Current Year	15-3213	_____	_____
700	Other Restricted State Entitlements	15-32XX	_____	_____
705	Total From Restricted State Sources			
	Revenues from Restricted Federal Resources:			
710	Title I - Part A	15-4411 - 4416	_____	_____
715	Title II - Eisenhower	15-4450	_____	_____
720	Title II - Part A - Principal & Teacher Training	15-4451 - 4455	_____	_____
725	Title IV - Part A - Safe & Drug Free	15-4471 - 4474	_____	_____
730	Title VI - Innovative Ed Programs	15-4495 - 4499	_____	_____
735	Title II - Part D - Technology	15-4451 - 4455	_____	_____
740	Title III -Part A - English Language Acquisition	15-4491 - 4494	_____	_____
745	Title V - Part A - Innovative Programs	15-4495 - 4499	_____	_____
750	Perkins Vocational Educational	15-443X	_____	_____
755	Other Revenues From Federal Sources	15-448X	_____	_____
760	Total From Restricted Federal Sources			
765	Total Whole School Reform Resources		=====	=====

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
2003-2004**

Abbott District School-Based Budget Staffing

DISTRICT - SCHOOL				
Function Code	Position	FTE 2002-2003	FTE 2003-2004	(Decrease) Increase
WSR Model: Instructional Teachers				
100	Regular classroom			
100	Regular Specialists			
100	Teacher Tutors			
100	Additional Resources - Salaries			
WSR Model				
211	Attendance/Drop-out Prevention Officer			
211	Social Worker			
211	Family Liaison (Parent/Community Coordinator)			
213	Nurse/Health Specialist			
213	Health/Social Service Coordinator			
218	Guidance Counselor			
221	Facilitator			
222	Technology Coordinator			
222	Librarian/Media Specialist			
240	Principal			
240	Aides - Support			
Various	Clerical Support			
262	Security Officer			
	WSR Model Totals			
Other Programs – Early Childhood				
100	Preschool Teachers			
100	Kindergarten Teachers			
100	Aides - classroom (pre-K & K)			
	Early Childhood Totals			
Other Programs – Categorical				
100	Self-contained			
100	Not Self-contained			
	Categorical Totals			
Other Programs				
100	Aides-Classroom			
Various	Other			
	Other Programs Totals			
	Staffing Grand Total			

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Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2001-02	2002-03	2003-04
02510	Preschool/Kindergarten - Salaries of Teachers	15-110-100-101			
02520	Grades 1-5 - Salaries of Teachers	15-120-100-101			
02530	Grades 6-8 - Salaries of Teachers	15-130-100-101			
02540	Grades 9-12 - Salaries of Teachers	15-140-100-101			
	Regular Programs - Undistributed Instruction				
02640	Other Salaries for Instruction	15-190-100-106			
02650	Purchased Professional-Educational Services	15-190-100-320			
02660	Purchased Technical Services	15-190-100-340			
02670	Other Purchased Services (400-500 series)	15-190-100-500			
02680	General Supplies	15-190-100-610			
02690	Textbooks	15-190-100-640			
02700	Other Objects	15-190-100-800			
02710	TOTAL REGULAR PROGRAMS - INSTRUCTION				
	SPECIAL EDUCATION - INSTRUCTION				
	Cognitive - Mild:				
02720	Salaries of Teachers	15-201-100-101			
02730	Other Salaries for Instruction	15-201-100-106			
02740	Purchased Professional-Educational Services	15-201-100-320			
02750	Purchased Technical Services	15-201-100-340			
02760	Other Purchased Services (400-500 series)	15-201-100-500			
02770	General Supplies	15-201-100-610			
02780	Textbooks	15-201-100-640			
02790	Other Objects	15-201-100-800			
02800	Total Cognitive - Mild				
	Cognitive - Moderate:				
02810	Salaries of Teachers	15-202-100-101			
02820	Other Salaries for Instruction	15-202-100-106			
02830	Purchased Professional-Educational Services	15-202-100-320			
02840	Purchased Technical Services	15-202-100-340			
02850	Other Purchased Services (400-500 series)	15-202-100-500			
02860	General Supplies	15-202-100-610			
02870	Textbooks	15-202-100-640			
02880	Other Objects	15-202-100-800			
02890	Total Cognitive - Moderate				
	Learning and/or Language Disabilities:				
02990	Salaries of Teachers	15-204-100-101			
03000	Other Salaries for Instruction	15-204-100-106			
03010	Purchased Professional-Educational Services	15-204-100-320			
03020	Purchased Technical Services	15-204-100-340			
03030	Other Purchased Services (400-500 series)	15-204-100-500			
03040	General Supplies	15-204-100-610			
03050	Textbooks	15-204-100-640			
03060	Other Objects	15-204-100-800			
03070	Total Learning and/or Language Disabilities				
	Visual Impairments:				
03170	Salaries of Teachers	15-206-100-101			
03180	Other Salaries for Instruction	15-206-100-106			
03190	Purchased Professional-Educational Services	15-206-100-320			
03200	Purchased Technical Services	15-206-100-340			
03210	Other Purchased Services (400-500 series)	15-206-100-500			
03220	General Supplies	15-206-100-610			
03230	Textbooks	15-206-100-640			
03240	Other Objects	15-206-100-800			
03250	Total Visual Impairments				

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District Name					
Line	Budget Category	Account No.	2001-02	2002-03	2003-04
	Auditory Impairments:				
03260	Salaries of Teachers	15-207-100-101			
03270	Other Salaries for Instruction	15-207-100-106			
03280	Purchased Professional-Educational Services	15-207-100-320			
03290	Purchased Technical Services	15-207-100-340			
03300	Other Purchased Services (400-500 series)	15-207-100-500			
03310	General Supplies	15-207-100-610			
03320	Textbooks	15-207-100-640			
03330	Other Objects	15-207-100-800			
03340	Total Auditory Impairments				
	Behavioral Disabilities:				
03440	Salaries of Teachers	15-209-100-101			
03450	Other Salaries for Instruction	15-209-100-106			
03460	Purchased Professional-Educational Services	15-209-100-320			
03470	Purchased Technical Services	15-209-100-340			
03480	Other Purchased Services (400-500 series)	15-209-100-500			
03490	General Supplies	15-209-100-610			
03500	Textbooks	15-209-100-640			
03510	Other Objects	15-209-100-800			
03520	Total Behavioral Disabilities				
	Multiple Disabilities:				
03770	Salaries of Teachers	15-212-100-101			
03780	Other Salaries for Instruction	15-212-100-106			
03790	Purchased Professional-Educational Services	15-212-100-320			
03800	Purchased Technical Services	15-212-100-340			
03810	Other Purchased Services (400-500 series)	15-212-100-500			
03820	General Supplies	15-212-100-610			
03830	Textbooks	15-212-100-640			
03840	Other Objects	15-212-100-800			
03850	Total Multiple Disabilities				
	Resource Room/Resource Center:				
03860	Salaries of Teachers	15-213-100-101			
03870	Other Salaries for Instruction	15-213-100-106			
03880	Purchased Professional-Educational Services	15-213-100-320			
03890	Purchased Technical Services	15-213-100-340			
03900	Other Purchased Services (400-500 series)	15-213-100-500			
03910	General Supplies	15-213-100-610			
03920	Textbooks	15-213-100-640			
03930	Other Objects	15-213-100-800			
03940	Total Resource Room/Resource Center				
	Autism:				
03950	Salaries of Teachers	15-214-100-101			
03960	Other Salaries for Instruction	15-214-100-106			
03970	Purchased Professional-Educational Services	15-214-100-320			
03980	Purchased Technical Services	15-214-100-340			
03990	Other Purchased Services (400-500 series)	15-214-100-500			
04000	General Supplies	15-214-100-610			
04010	Textbooks	15-214-100-640			
04020	Other Objects	15-214-100-800			
04030	Total Autism				
	Preschool Disabilities - Part-Time:				
04040	Salaries of Teachers	15-215-100-101			
04050	Other Salaries for Instruction	15-215-100-106			
04060	Purchased Professional-Educational Services	15-215-100-320			
04070	Purchased Technical Services	15-215-100-340			
04080	Other Purchased Services (400-500 series)	15-215-100-500			

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Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2001-02	2002-03	2003-04
04090	General Supplies	15-215-100-610			
04100	Textbooks	15-215-100-640			
04110	Other Objects	15-215-100-800			
04120	Total Preschool Disabilities - Part-Time				
	Preschool Disabilities - Full-Time:				
04130	Salaries of Teachers	15-216-100-101			
04140	Other Salaries for Instruction	15-216-100-106			
04150	Purchased Professional-Educational Services	15-216-100-320			
04160	Purchased Technical Services	15-216-100-340			
04170	Other Purchased Services (400-500 series)	15-216-100-500			
04180	General Supplies	15-216-100-610			
04190	Textbooks	15-216-100-640			
04200	Other Objects	15-216-100-800			
04210	Total Preschool Disabilities - Full-Time:				
	Cognitive - Severe:				
04710	Salaries of Teachers	15-222-100-101			
04720	Other Salaries for Instruction	15-222-100-106			
04730	Purchased Professional-Educational Services	15-222-100-320			
04740	Purchased Technical Services	15-222-100-340			
04750	Other Purchased Services (400-500 series)	15-222-100-500			
04760	General Supplies	15-222-100-610			
04770	Textbooks	15-222-100-640			
04780	Other Objects	15-222-100-800			
04790	Total Cognitive - Severe				
04800	TOTAL SPECIAL EDUCATION - INSTRUCTION				
	Basic Skills/Remedial - Instruction				
04810	Salaries of Teachers	15-230-100-101			
04820	Other Salaries for Instruction	15-230-100-106			
04830	Purchased Professional-Educational Services	15-230-100-320			
04840	Purchased Technical Services	15-230-100-340			
04850	Other Purchased Services (400-500 series)	15-230-100-500			
04860	General Supplies	15-230-100-610			
04870	Textbooks	15-230-100-640			
04880	Other Objects	15-230-100-800			
04890	Total Basic Skills/Remedial - Instruction				
	Bilingual Education - Instruction				
04900	Salaries of Teachers	15-240-100-101			
04910	Other Salaries for Instruction	15-240-100-106			
04920	Purchased Professional-Educational Services	15-240-100-320			
04930	Purchased Technical Services	15-240-100-340			
04940	Other Purchased Services (400-500 series)	15-240-100-500			
04950	General Supplies	15-240-100-610			
04960	Textbooks	15-240-100-640			
04970	Other Objects	15-240-100-800			
04980	Total Bilingual Education - Instruction				
	Vocational Programs - Local - Instruction				
04990	Salaries of Teachers	15-3XX-100-101			
05000	Other Salaries for Instruction	15-3XX-100-106			
05010	Purchased Professional-Educational Services	15-3XX-100-320			
05020	Purchased Technical Services	15-3XX-100-340			
05030	Other Purchased Services (400-500 series)	15-3XX-100-500			
05040	General Supplies	15-3XX-100-610			
05050	Textbooks	15-3XX-100-640			
05060	Other Objects	15-3XX-100-800			
05070	Total Vocational Programs - Local - Instruction				
	School-Spon. Cocurricular Actvts. - Inst.				

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Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2001-02	2002-03	2003-04
06030	Salaries	15-401-100-100			
06040	Purchased Services (300-500 series)	15-401-100-500			
06050	Supplies and Materials	15-401-100-600			
06060	Other Objects	15-401-100-800			
06080	Total School-Spon. Cocurricular Actvts. - Inst.				
	School-Spon. Athletics - Inst.				
06090	Salaries	15-402-100-100			
06100	Purchased Services (300-500 series)	15-402-100-500			
06110	Supplies and Materials	15-402-100-600			
06120	Other Objects	15-402-100-800			
06140	Total School-Spon. Athletics - Inst.				
	Other Instructional Programs - Instruction				
06150	Salaries	15-4XX-100-100			
06160	Purchased Services (300-500 series)	15-4XX-100-500			
06170	Supplies and Materials	15-4XX-100-600			
06180	Other Objects	15-4XX-100-800			
06200	Total Other Instructional Programs - Instruction				
	Total Instruction				
	SUPPORT SERVICES:				
	Undistributed Expend. - Attend. & Social Work				
06370	Salaries	15-000-211-100			
06380	Purchased Professional and Technical Services	15-000-211-300			
06390	Other Purchased Services (400-500 series)	15-000-211-500			
06400	Supplies and Materials	15-000-211-600			
06410	Other Objects	15-000-211-800			
06420	Total Undistributed Expend. - Attend. & Social Work				
	Undistributed Expenditures - Health Services				
06430	Salaries	15-000-213-100			
06440	Purchased Professional and Technical Services	15-000-213-300			
06450	Other Purchased Services (400-500 series)	15-000-213-500			
06460	Supplies and Materials	15-000-213-600			
06470	Other Objects	15-000-213-800			
06480	Total Undistributed Expenditures - Health Services				
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
06490	Salaries of Other Professional Staff	15-000-218-104			
06500	Salaries of Secretarial and Clerical Assistants	15-000-218-105			
06510	Other Salaries	15-000-218-110			
06520	Purchased Professional - Educational Services	15-000-218-320			
06530	Other Purchased Prof. and Tech. Services	15-000-218-390			
06540	Other Purchased Services (400-500 series)	15-000-218-500			
06550	Supplies and Materials	15-000-218-600			
06560	Other Objects	15-000-218-800			
06570	Total Undist. Expend. - Other Supp. Serv. Students-Reg.				
	Undist. Expend. - Improvement of Inst. Serv.				
06750	Salaries of Supervisor of Instruction	15-000-221-102			
06760	Salaries of Other Professional Staff	15-000-221-104			
06770	Salaries of Secr and Clerical Assist.	15-000-221-105			
06780	Other Salaries	15-000-221-110			
06790	Purchased Prof- Educational Services	15-000-221-320			
06800	Other Purch Prof. and Tech. Services	15-000-221-390			
06810	Other Purch Services (400-500)	15-000-221-500			
06820	Supplies and Materials	15-000-221-600			
06830	Other Objects	15-000-221-800			
06840	Total Undist. Expend. - Improvement of Inst. Serv.				

New Jersey State Department of Education					
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2003-2004					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2001-02	2002-03	2003-04
	Undist. Expend. - Edu. Media Serv./Sch. Library				
06850	Salaries	15-000-222-100			
06860	Purchased Professional and Technical Services	15-000-222-300			
06870	Other Purchased Services (400-500 series)	15-000-222-500			
06880	Supplies and Materials	15-000-222-600			
06890	Other Objects	15-000-222-800			
06900	Total Undist. Expend. - Edu. Media Serv./Sch. Library				
	Undist. Expend. - Instructional Staff Training Serv.				
07605	Purchased Professional - Educational Service	15-000-223-320			
07606	Other Purchased Prof. and Tech. Services	15-000-223-390			
07607	Other Purchased Services (400-500 series)	15-000-223-500			
07608	Supplies and Materials	15-000-223-600			
07609	Other Objects	15-000-223-800			
07610	Total Undist. Expend. - Instructional Staff Training Serv.				
	Undist. Expend. - Support Serv. - School Admin.				
07010	Salaries of Principals/Assistant Principals	15-000-240-103			
07020	Salaries of Other Professional Staff	15-000-240-104			
07030	Salaries of Secretarial and Clerical Assistants	15-000-240-105			
07040	Other Salaries	15-000-240-110			
07050	Purchased Professional and Technical Services	15-000-240-300			
07060	Other Purchased Services (400-500 series)	15-000-240-500			
07070	Supplies and Materials	15-000-240-600			
07080	Other Objects	15-000-240-800			
07090	Total Undist. Expend. - Support Serv. - School Admin.				
	Undist. Expend. - Oth. Oper. & Maint. of Plant				
07626	Salaries	15-000-262-100			
07633	General Supplies	15-000-262-610			
07636	Total Undist. Expend. - Other Oper. & Maint. of Plant				
07637	Total Undist. Expend-Oper. & Maint.of Plant Serv.				
	Undist. Expend. - Student Transportation Serv.				
07270	Contr Serv(Oth. than Bet Home & Sch)-Vend	15-000-270-512			
07350	Total Undist. Expend. - Student Transportation Serv.				
	UNALLOCATED BENEFITS				
12610	Group Insurance	15-000-291-210			
12620	Social Security Contributions	15-000-291-220			
12630	T.P.A.F. Contributions - ERIP	15-000-291-232			
12640	Other Retirement Contributions - Regular	15-000-291-241			
12650	Other Retirement Contributions - ERIP	15-000-291-242			
12660	Unemployment Compensation	15-000-291-250			
12670	Workmen's Compensation	15-000-291-260			
12680	Health Benefits	15-000-291-270			
12690	Tuition Reimbursement	15-000-291-280			
12700	Other Employee Benefits	15-000-291-290			
12710	TOTAL UNALLOCATED BENEFITS				
12720	TOTAL PERSONAL SEVRV. - EMPLOYEE BENEF.				
07570	TOTAL UNDISTRIBUTED EXPENDITURES				
07580	TOTAL GENERAL CURRENT EXPENSE				
	EQUIPMENT				
07700	Preschool/Kindergarten	15-110-100-730			
07710	Grades 1-5	15-120-100-730			
07720	Grades 6-8	15-130-100-730			
07730	Grades 9-12	15-140-100-730			
	Special Education - Instruction:				
07740	Cognitive - Mild	15-201-100-730			
07750	Cognitive - Moderate	15-202-100-730			

New Jersey State Department of Education						
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Blended Appropriations Whole School Reform Detail Report						
District Name						
Line	Budget Category	Account No.	2001-02	2002-03	2003-04	
07770	Learning and/or Language Disabilities	15-204-100-730				
07790	Visual Impairments	15-206-100-730				
07800	Auditory Impairments	15-207-100-730				
07820	Behavioral Disabilities	15-209-100-730				
07850	Multiple Disabilities	15-212-100-730				
07860	Resource Room/Resource Center	15-213-100-730				
07870	Autism	15-214-100-730				
07880	Preschool Disabilities - Part-Time	15-215-100-730				
07890	Preschool Disabilities - Full-Time	15-216-100-730				
07950	Cognitive - Severe	15-222-100-730				
07960	Basic Skills/Remedial - Instruction	15-230-100-730				
07970	Bilingual Education - Instruction	15-240-100-730				
08070	Vocational Programs - Local - Instruction	15-3XX-100-730				
08080	School-Sponsored and Other Instructional Prog	15-4XX-100-730				
08090	Undistributed Expenditures - Instruction	15-000-100-730				
08100	Undist.Expend.-Support Serv.-Students - Reg.	15-000-210-730				
08130	Undist.Expend.-Support Serv. - Inst. Staff	15-000-220-730				
08150	Undistributed Expenditures - School Admin.	15-000-240-730				
08160	Undistributed Expend - Oper & Maint. Of Plant	15-000-260-730				
08230	TOTAL EQUIPMENT					
08340	TOTAL CAPITAL OUTLAY					
09470	SCHOOL-BASED BUDGET GRAND TOTAL					

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Changes in Non-Instructional Costs in Fund 11

		District			
Line #	Program Description	2002-03	2003-04	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
6260	Total Community Services Programs/Operations				
	Undistributed Expenditures				
6420	Total Undist. Expend. -Attend & Social Work Serv.				
6480	Total Undist. Expenditures - Heath Services				
6485	Total Undist. Exp. Oth. Support Serv. - Stud-Rel.Serv.				
6705	Total Undist. Expend. Oth. Supp Serv - Stud- Ext Serv				
6570	Total Undist. Expend. Support Serv. - Students - Reg.				
6680	Total Undist. Expend. - Oth Supp. Serv. Students-Spc				
6840	Total Undist. Expend. - Imp of Instr Serv/Oth Sup Ser				
6900	Total Undist. Expend. - Edu Media Serv/Sch Library				
7610	Total Undist. Exp. - Instruct. Staff Training Serv.				
7000	Total Undist. Expend. - Support Serv. - Gen. Adm.				
7090	Total Undist. Expend. - Support Serv - School Adm.				
7620	Increase in Maintenance Reserve				
7637	Total Undist. Expend. - Oper & Maint Of Plant Serv.				
7350	Total Undist. Expend. - Student Trans. Serv.				
7355	Increase in Sale/Lease-back Reserve				
7500	Total Undist. Expend. - Bus. & Other Support Serv.				
	Employee Benefits				
10710	Total Community Services Programs/Operations				
10820	Total Attendance & Social Work Serv.				
10930	Total Heath Services				
11040	Total Oth. Support Serv. - Students-Rel.Serv.				
11210	Total Oth. Support Serv. - Students- Extra Serv.				
11320	Total Support Serv. - Students - Reg.				
11430	Total Other Support Serv. -Students-Special				
11540	Total Improv of Instr Serv/Other Sup Ser				
11710	Total Educational Media Serv/Sch Lib				
11820	Total Instruct. Staff Training Serv.				
11930	Total Support Services - Gen. Adm.				
12040	Total Support Services - School Adm.				
12210	Total Operation & Main. Of Plant Serv.				
12320	Total Student Transportation Services				
12430	Total Business/Other Support Services				
12540	Total Facilities Acquisition and Construction Services				
12710	Total Unallocated Benefits				
7560	Total Undistributed Expend. - Food Services				
7634	Energy (Heat and Electricity)				
	Totals				

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Changes in Special Education Costs

<hr/> District <hr/>					
Line #	Program Description	2002-03	2003-04	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
In-district Special Education Instruction Costs					
2800	Total Cognitive - Mild				
2890	Total Cognitive - Moderate				
3070	Total Learning and/or Language Disabilities				
3250	Total Visual Impairments				
3340	Total Auditory Impairments				
3520	Total Behavioral Disabilities				
3850	Total Multiple Disabilities				
3940	Total Resource Room/Resource Center				
4030	Total Autism				
4120	Total Preschool Disabilities - Part-Time				
4210	Total Preschool Disabilities - Full-Time				
4480	Total Home Instruction				
4790	Total Cognitive - Severe				
4800	Total Special Education - Instruction				
Undistributed Expenditures - Instruction					
6280	Tuition to Other LEAs Within the State - Special				
6290	Tuition to County Voc. School Dist. - Regular				
6300	Tuition to County Voc. School Dist. - Special				
6310	Tuition to CSSD & Regional Day Schools				
6320	Tuition to Priv School for the Disabled W/I State				
6330	Tuit to Priv Sch Disabled&Oth LEAs-Spl, O/S St				
6350	Tuition - Other				
	Total Special Education Tuition				

Additional Abbott v. Burke State Aid Review Report 2003-04

Changes in Special Education Costs

<u>District</u>					
<u>Line</u>	<u>Program Description</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2003-04 \$ Incr. (Decr.)</u>	<u>2003-04 % Incr. (Decr.)</u>
Equipment					
7740	Cognitive - Mild				
7750	Cognitive - Moderate				
7770	Learning and/or Language Disabilities				
7790	Visual Impairments				
7800	Auditory Impairments				
7820	Behavioral Disabilities				
7850	Multiple Disabilities				
7860	Resource Room/Resource Center				
7870	Autism				
7880	Preschool Disabilities - Part-Time				
7890	Preschool Disabilities - Full-Time				
7920	Home Instruction				
7950	Cognitive - Severe				
	Total Special Education Equipment				
	Totals				

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Total Amount of Non-Instructional Equipment

<u>District</u>					
Line #	Program Description	2002-03	2003-04	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
8100	Undist. Expend. - Supp Serv. - Students - Reg.				
8111	Undist. Expend. - Supp Serv. - Related & Extra				
8120	Undist Expend. - Support Serv. - Students - Spl.				
8130	Undist Expend. - Support Serv. - Inst. Staff				
8140	Undistributed Expenditures - General Admin				
8150	Undistributed Expenditures - School Admin				
8160	Undist.Expend. - Oper. & Maint. of Plant Serv				
8170	Undist. Expend. - Stud Trans. - Non-Inst. Equip				
8180	School Buses - Regular				
8190	School Buses - Special				
8200	Undist. Expend. - Business/Other Support Serv.				
8210	Undistributed Expenditures - Non-Inst. Serv.				
	Totals				

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**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
REGULAR AND SPECIAL EDUCATION SALARIES AND TUITION (FUND 11)					
	Regular Programs - Instruction:				
2510	Preschool/Kindergarten - Salaries of Teachers	_____	_____	_____	_____
2520	Grades 1-5 - Salaries of Teachers	_____	_____	_____	_____
2530	Grades 6-8 - Salaries of Teachers	_____	_____	_____	_____
2540	Grades 9-12 - Salaries of Teachers	_____	_____	_____	_____
	Regular Programs - Home Instruction:				
2621	Salaries of Teachers	_____	_____	_____	_____
2622	Other Salaries for Instruction	_____	_____	_____	_____
	Regular Programs - Undistributed Instruction:				
2640	Other Salaries for Instruction	_____	_____	_____	_____
	Cognitive - Mild:				
2720	Salaries of Teachers	_____	_____	_____	_____
2730	Other Salaries for Instruction	_____	_____	_____	_____
	Cognitive - Moderate:				
2810	Salaries of Teachers	_____	_____	_____	_____
2820	Other Salaries for Instruction	_____	_____	_____	_____
	Learning and/or Language Disabilities:				
2990	Salaries of Teachers	_____	_____	_____	_____
3000	Other Salaries for Instruction	_____	_____	_____	_____
	Visual Impairments:				
3170	Salaries of Teachers	_____	_____	_____	_____
3180	Other Salaries for Instruction	_____	_____	_____	_____
	Auditory Impairments:				
3260	Salaries of Teachers	_____	_____	_____	_____
3270	Other Salaries for Instruction	_____	_____	_____	_____

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**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
	Behavioral Disabilities:				
3440	Salaries of Teachers				
3450	Other Salaries for Instruction				
	Multiple Disabilities:				
3770	Salaries of Teachers				
3780	Other Salaries for Instruction				
	Resource Room/Resource Center:				
3860	Salaries of Teachers				
3870	Other Salaries for Instruction				
	Autism:				
3950	Salaries of Teachers				
3960	Other Salaries for Instruction				
	Preschool Disabilities - Part-Time:				
4040	Salaries of Teachers				
4050	Other Salaries for Instruction				
	Preschool Disabilities - Full-Time:				
4130	Salaries of Teachers				
4140	Other Salaries for Instruction				
	Home Instruction:				
4400	Salaries of Teachers				
4410	Other Salaries for Instruction				
	Cognitive - Severe:				
4710	Salaries of Teachers				
4720	Other Salaries for Instruction				
	Basic Skills/Remedial - Instruction				
4810	Salaries of Teachers				
4820	Other Salaries for Instruction				
	Bilingual Education - Instruction				

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**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
4900	Salaries of Teachers				
4910	Other Salaries for Instruction				
	Vocational Programs - Local - Instruction				
4990	Salaries of Teachers				
5000	Other Salaries for Instruction				
	School-Spon. Cocurricular Actvts. - Inst.				
6030	Salaries				
	School-Sponsored Athletics - Instruction				
6090	Salaries				
	Other Instructional Programs - Instruction				
6150	Salaries				
	Community Services Programs/Operations				
6210	Salaries				
	Undistributed Expend. - Attend. & Social Work				
6370	Salaries				
	Undistributed Expenditures - Health Services				
6430	Salaries				
	Undist. Expend. - Other Supp. Serv. Students-Related Serv.				
6481	Salaries				
	Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.				
6701	Salaries				
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
6490	Salaries of Other Professional Staff				
6500	Salaries of Secretarial and Clerical Assistants				
6510	Other Salaries				
	Undist. Expend.-Other Supp. Serv. Students-Spl.				
6580	Salaries of Other Professional Staff				
6590	Salaries of Secretarial and Clerical Assistants				

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Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
6600	Other Salaries				
	Undist. Expend.-Improv. of Inst. Serv.				
6750	Salaries of Supervisors of Instruction				
6760	Salaries of Other Professional Staff				
6770	Salaries of Secretarial and Clerical Assistants				
6780	Other Salaries				
	Undist. Expend.-Edu. Media Serv./Sch. Library				
6850	Salaries				
	Undist. Expend.-Instructional Staff Training Services				
7601	Salaries of Supervisors of Instruction				
7602	Salaries of Other Professional Staff				
7603	Salaries of Secretarial and Clerical Assistants				
7604	Other Salaries				
	Undist. Expend.-Support Serv.-Gen. Admin.				
6910	Salaries				
	Undist. Expend.-Support Serv.-School Admin.				
7010	Salaries of Principals/Assistant Principals				
7020	Salaries of Other Professional Staff				
7030	Salaries of Secretarial and Clerical Assistants				
7040	Other Salaries				
	Undist. Expend.-Allowable Maintenance for School Facilities				
7621	Salaries				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
7626	Salaries				
	Undist. Expend.-Student Transportation Serv.				
7210	Sal. for Pupil Trans. (Bet. Home and Sch.)-Reg.				
7220	Sal. for Pupil Trans. (Bet. Home and Sch.)-Spl. Ed.				
7230	Sal. for Pupil Trans. (Oth. than Bet. Home & Sch.)				

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Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
	Undist. Expend.-Bus. & Other Support Serv.				
7360	Salaries				
	TOTAL FUND 11 SALARIES				
8240	Salaries				
SPECIAL SCHOOLS SALARIES (FUND 13)					
	Summer School - Instruction				
8400	Salaries of Teachers				
8410	Other Salaries for Instruction				
	Summer School - Support Services				
8480	Salaries				
	Other Special Schools - Instruction				
8660	Salaries of Teachers				
8670	Other Salaries for Instruction				
	Other Special Schools - Support Services				
8740	Salaries				
	Accred. Even./Adult H.S./Post-Grad.-Instruction				
8820	Salaries of Teachers				
8830	Other Salaries for Instruction				
	Accred. Even./Adult H.S./Post-Grad.-Support Serv.				
8900	Salaries				
	Adult Education-Local-Instruction				
8980	Salaries of Teachers				
8990	Other Salaries for Instruction				
	Adult Education-Local-Support Serv.				
9060	Salaries				

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Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
	Vocational Evening-Local-Instruction				
9140	Salaries of Teachers				
9150	Other Salaries for Instruction				
	Vocational Evening-Local-Support Serv.				
9220	Salaries				
	Even. Sch.-Foreign-Born-Local-Inst.				
9300	Salaries of Teachers				
9310	Other Salaries for Instruction				
	Even. Sch.-Foreign-Born-Local-Sup.Serv.				
9380	Salaries				
	TOTAL FUND 13 SALARIES				
	Regular Programs - Instruction:				
02510	Preschool/Kindergarten - Salaries of Teachers				
02520	Grades 1-5 - Salaries of Teachers				
02530	Grades 6-8 - Salaries of Teachers				
02540	Grades 9-12 - Salaries of Teachers				
02640	Other Salaries for Instruction				
	Cognitive - Mild:				
02720	Salaries of Teachers				
02730	Other Salaries for Instruction				
	Cognitive - Moderate:				
02810	Salaries of Teachers				
02820	Other Salaries for Instruction				
	Learning and/or Language Disabilities:				
02990	Salaries of Teachers				
03000	Other Salaries for Instruction				

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**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
	Visual Impairments:				
03170	Salaries of Teachers				
03180	Other Salaries for Instruction				
	Auditory Impairments:				
03260	Salaries of Teachers				
03270	Other Salaries for Instruction				
	Behavioral Disabilities:				
03440	Salaries of Teachers				
03450	Other Salaries for Instruction				
	Multiple Disabilities:				
03770	Salaries of Teachers				
03780	Other Salaries for Instruction				
	Resource Room/Resource Center:				
03860	Salaries of Teachers				
03870	Other Salaries for Instruction				
	Autism:				
03950	Salaries of Teachers				
03960	Other Salaries for Instruction				
	Preschool Disabilities - Part-Time:				
04040	Salaries of Teachers				
04050	Other Salaries for Instruction				
	Preschool Disabilities - Full-Time:				
04130	Salaries of Teachers				
04140	Other Salaries for Instruction				
	Cognitive - Severe:				
04710	Salaries of Teachers				
04720	Other Salaries for Instruction				
	Undist. Expend.-Support Serv.-Gen. Admin.				

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Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
04810	Salaries of Teachers				
04820	Other Salaries for Instruction				
	Undist. Expend.-Support Serv.-School Admin.				
04900	Salaries of Teachers				
04910	Other Salaries for Instruction				
	Vocational Programs - Local - Instruction				
04990	Salaries of Teachers				
05000	Other Salaries for Instruction				
	School-Spon. Cocurricular Actvts. - Inst.				
06030	Salaries				
	School-Sponsored Athletics - Instruction				
06090	Salaries				
	Other Instructional Programs - Instruction				
06150	Salaries				
	Undistributed Expend. - Attend. & Social Work				
06370	Salaries				
	Undistributed Expenditures - Health Services				
06430	Salaries				
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
06490	Salaries of Other Professional Staff				
06500	Salaries of Secretarial and Clerical Assistants				
06510	Other Salaries				
	Undist. Expend.-Improv. of Inst. Serv.				
06750	Sal of Supervisor of Instruction				
06760	Sal of Other Professional Staff				
06770	Sal of Secr and Clerical Assist.				
06780	Other Salaries				
	Undist. Expend.-Edu. Media Serv./Sch. Library				

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Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
06850	Salaries				
	Undist. Expend.-Support Serv.-School Admin.				
07010	Salaries of Principals/Assistant Principals				
07020	Salaries of Other Professional Staff				
07030	Salaries of Secretarial and Clerical Assistants				
07040	Other Salaries				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
07626	Salaries				
	TOTAL FUND 15 SALARIES				
	TOTAL SALARIES (FUNDS 11, 12, 13 & 15)				

PERSONAL SERVICES - EMPLOYEE BENEFITS

Fund 11 Benefits

12550	TOTAL ALLOCATED BENEFITS				
12710	TOTAL UNALLOCATED BENEFITS				

Fund 13 Benefits

Summer School - Support Services

8490	Personal Services - Employee Benefits				
	Other Special Schools - Support Services				
8750	Personal Services - Employee Benefits				
	Accred. Even./Adult H.S./Post-Grad.-Support Serv.				
8910	Personal Services - Employee Benefits				
	Adult Education-Local-Support Serv.				
9070	Personal Services - Employee Benefits				
	Vocational Evening-Local-Support Serv.				
9230	Personal Services - Employee Benefits				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
	Even. Sch.-Foreign-Born-Local-Sup.Serv.				
9390	Personal Services - Employee Benefits				
	Fund 15 Benefits				
12710	TOTAL UNALLOCATED BENEFITS				
	TOTAL BENEFITS (FUNDS 11, 13 & 15)				

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Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
REGULAR AND SPECIAL EDUCATION (FUND 11)					
	Regular Programs - Home Instruction				
2623	Purchased Professional-Educational Services	_____	_____	_____	_____
2624	Purchased Technical Services	_____	_____	_____	_____
2625	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2626	General Supplies	_____	_____	_____	_____
2627	Textbooks	_____	_____	_____	_____
2628	Other Objects	_____	_____	_____	_____
	Regular Programs - Undistributed Instruction				
2650	Purchased Professional-Educational Services	_____	_____	_____	_____
2660	Purchased Technical Services	_____	_____	_____	_____
2670	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2680	General Supplies	_____	_____	_____	_____
2690	Textbooks	_____	_____	_____	_____
2700	Other Objects	_____	_____	_____	_____
	Cognitive - Mild:				
2740	Purchased Professional-Educational Services	_____	_____	_____	_____
2750	Purchased Technical Services	_____	_____	_____	_____
2760	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2770	General Supplies	_____	_____	_____	_____
2780	Textbooks	_____	_____	_____	_____
2790	Other Objects	_____	_____	_____	_____
	Cognitive - Moderate:				
2830	Purchased Professional-Educational Services	_____	_____	_____	_____
2840	Purchased Technical Services	_____	_____	_____	_____

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
2850	Other Purchased Services (400-500 series)				
2860	General Supplies				
2870	Textbooks				
2880	Other Objects				
	Learning and/or Language Disabilities:				
3010	Purchased Professional-Educational Services				
3020	Purchased Technical Services				
3030	Other Purchased Services (400-500 series)				
3040	General Supplies				
3050	Textbooks				
3060	Other Objects				
	Visual Impairments:				
3190	Purchased Professional-Educational Services				
3200	Purchased Technical Services				
3210	Other Purchased Services (400-500 series)				
3220	General Supplies				
3230	Textbooks				
3240	Other Objects				
	Auditory Impairments:				
3280	Purchased Professional-Educational Services				
3290	Purchased Technical Services				
3300	Other Purchased Services (400-500 series)				
3310	General Supplies				
3320	Textbooks				
3330	Other Objects				
	Behavioral Disabilities:				
3460	Purchased Professional-Educational Services				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
3470	Purchased Technical Services				
3480	Other Purchased Services (400-500 series)				
3490	General Supplies				
3500	Textbooks				
3510	Other Objects				
	Multiple Disabilities:				
3790	Purchased Professional-Educational Services				
3800	Purchased Technical Services				
3810	Other Purchased Services (400-500 series)				
3820	General Supplies				
3830	Textbooks				
3840	Other Objects				
	Resource Room/Resource Center:				
3880	Purchased Professional-Educational Services				
3890	Purchased Technical Services				
3900	Other Purchased Services (400-500 series)				
3910	General Supplies				
3920	Textbooks				
3930	Other Objects				
	Autism:				
3970	Purchased Professional-Educational Services				
3980	Purchased Technical Services				
3990	Other Purchased Services (400-500 series)				
4000	General Supplies				
4010	Textbooks				
4020	Other Objects				
	Preschool Disabilities - Part-Time:				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
4060	Purchased Professional-Educational Services				
4070	Purchased Technical Services				
4080	Other Purchased Services (400-500 series)				
4090	General Supplies				
4100	Textbooks				
4110	Other Objects				
	Preschool Disabilities - Full-Time:				
4150	Purchased Professional-Educational Services				
4160	Purchased Technical Services				
4170	Other Purchased Services (400-500 series)				
4180	General Supplies				
4190	Textbooks				
4200	Other Objects				
	Home Instruction:				
4420	Purchased Professional-Educational Services				
4430	Purchased Technical Services				
4440	Other Purchased Services (400-500 series)				
4450	General Supplies				
4460	Textbooks				
4470	Other Objects				
	Cognitive - Severe:				
4730	Purchased Professional-Educational Services				
4740	Purchased Technical Services				
4750	Other Purchased Services (400-500 series)				
4760	General Supplies				
4770	Textbooks				
4780	Other Objects				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
	Basic Skills/Remedial - Instruction				
4830	Purchased Professional-Educational Services				
4840	Purchased Technical Services				
4850	Other Purchased Services (400-500 series)				
4860	General Supplies				
4870	Textbooks				
4880	Other Objects				
	Bilingual Education - Instruction				
4920	Purchased Professional-Educational Services				
4930	Purchased Technical Services				
4940	Other Purchased Services (400-500 series)				
4950	General Supplies				
4960	Textbooks				
4970	Other Objects				
	Vocational Programs - Local - Instruction				
5010	Purchased Professional-Educational Services				
5020	Purchased Technical Services				
5030	Other Purchased Services (400-500 series)				
5040	General Supplies				
5050	Textbooks				
5060	Other Objects				
	School-Spon. Cocurricular Actvts. - Inst.				
6040	Purchased Services (300-500 series)				
6050	Supplies and Materials				
6060	Other Objects				
	School-Sponsored Athletics - Instruction				
6100	Purchased Services (300-500 series)				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
6110	Supplies and Materials				
6120	Other Objects				
	Other Instructional Programs - Instruction				
6160	Purchased Services (300-500 series)				
6170	Supplies and Materials				
6180	Other Objects				
	Community Services Programs/Operations				
6220	Purchased Services (300-500 series)				
6230	Supplies and Materials				
6240	Other Objects				
	Undistributed Expend. - Attend. & Social Work				
6380	Purchased Professional and Technical Services				
6390	Other Purchased Services (400-500 series)				
6400	Supplies and Materials				
6410	Other Objects				
	Undistributed Expenditures - Health Services				
6440	Purchased Professional and Technical Services				
6450	Other Purchased Services (400-500 series)				
6460	Supplies and Materials				
6470	Other Objects				
	Undist. Expend. - Other Supp. Serv. Students-Related Serv.				
6482	Purchased Professional - Educational Services				
6483	Supplies and Materials				
6484	Other Objects				
	Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.				
6702	Purchased Professional - Educational Services				
6703	Supplies and Materials				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
6704	Other Objects				
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
6520	Purchased Professional - Educational Services				
6530	Other Purchased Prof. and Tech. Services				
6540	Other Purchased Services (400-500 series)				
6550	Supplies and Materials				
6560	Other Objects				
	Undist. Expend.-Other Supp. Serv. Students-Spl.				
6610	Purchased Professional - Educational Services				
6620	Other Purchased Prof. and Tech. Services				
6650	Misc. Pur. Serv. (400-500 series O/than Resid Costs)				
6660	Supplies and Materials				
6670	Other Objects				
	Undist. Expend.-Improv. of Inst. Serv.				
6790	Purchased Professional - Educational Services				
6800	Other Purchased Prof. and Tech. Services				
6810	Other Purchased Services (400-500 series)				
6820	Supplies and Materials				
6830	Other Objects				
	Undist. Expend.-Edu. Media Serv./Sch. Library				
6860	Purchased Professional and Technical Services				
6870	Other Purchased Services (400-500 series)				
6880	Supplies and Materials				
6890	Other Objects				
	Undist. Expend.-Instructional Staff Training Services				
7605	Purchased Professional - Educational Services				
7606	Other Purchased Prof. and Tech. Services				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
7607	Other Purchased Services (400-500 series)				
7608	Supplies and Materials				
7609	Other Objects				
	Undist. Expend.-Support Serv.-Gen. Admin.				
6930	Other Purchased Professional Services				
6940	Purchased Technical Services				
6950	Communications / Telephone				
6960	Other Purch. Serv. (400-500 series other than 530)				
6970	Supplies and Materials				
6990	Miscellaneous Expenditures				
	Undist. Expend.-Support Serv.-School Admin.				
7050	Purchased Professional and Technical Services				
7060	Other Purchased Services (400-500 series)				
7070	Supplies and Materials				
7080	Other Objects				
	Undist. Expend.-Allowable Maintenance for School Facilities				
7622	Cleaning, Repair, and Maintenance Services				
7623	General Supplies				
7624	Other Objects				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
7627	Purchased Professional and Technical Services				
7628	Cleaning, Repair, and Maintenance Services				
7630	Other Purchased Property Services				
7631	Insurance				
7632	Miscellaneous Purchased Services				
7633	General Supplies				
7634	Energy (Heat and Electricity)				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
7635	Other Objects				
	Undist. Expend.-Student Transportation Serv.				
7242	Other Purchased Professional and Technical Services				
7250	Cleaning, Repair, and Maint. Services				
7310	Misc. Purchased Serv. - Transportation				
7320	Supplies and Materials				
7340	Miscellaneous Expenditures				
	Undist. Expend.-Bus. & Other Support Serv.				
7430	Purchased Professional Services				
7440	Purchased Technical Services				
7455	Misc Pur Serv (400-500 series O/than Resid Costs)				
7460	Supplies and Materials				
7490	Miscellaneous Expenditures				
	TOTAL FUND 11				
SPECIAL SCHOOLS (FUND 13)					
	Summer School - Instruction				
8420	Purchased Professional and Technical Services				
8430	Other Purchased Services (400-500 series)				
8440	General Supplies				
8450	Textbooks				
8460	Other Objects				
	Summer School - Support Services				
8500	Purchased Professional and Technical Services				
8510	Other Purchased Services (400-500 series)				
8520	Supplies and Materials				
8530	Other Objects				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
	Other Special Schools - Instruction				
8680	Purchased Professional and Technical Services				
8690	Other Purchased Services (400-500 series)				
8700	General Supplies				
8710	Textbooks				
8720	Other Objects				
	Other Special Schools - Support Services				
8760	Purchased Professional and Technical Services				
8770	Other Purchased Services (400-500 series)				
8780	Supplies and Materials				
8790	Other Objects				
	Accred. Even./Adult H.S./Post-Grad.-Instruction				
8840	Purchased Professional and Technical Services				
8850	Other Purchased Services (400-500 series)				
8860	General Supplies				
8870	Textbooks				
8880	Other Objects				
	Accred. Even./Adult H.S./Post-Grad.-Support Serv.				
8920	Purchased Professional and Technical Services				
8930	Other Purchased Services (400-500 series)				
8940	Supplies and Materials				
8950	Other Objects				
	Adult Education-Local-Instruction				
9000	Purchased Professional and Technical Services				
9010	Other Purchased Services (400-500 series)				
9020	General Supplies				
9030	Textbooks				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
9040	Other Objects				
	Adult Education-Local-Support Serv.				
9080	Purchased Professional and Technical Services				
9090	Other Purchased Services (400-500 series)				
9100	Supplies and Materials				
9110	Other Objects				
	Vocational Evening-Local-Instruction				
9160	Purchased Professional and Technical Services				
9170	Other Purchased Services (400-500 series)				
9180	General Supplies				
9190	Textbooks				
9200	Other Objects				
	Vocational Evening-Local-Support Serv.				
9240	Purchased Professional and Technical Services				
9250	Other Purchased Services (400-500 series)				
9260	Supplies and Materials				
9270	Other Objects				
	Even. Sch.-Foreign-Born-Local-Inst.				
9320	Purchased Professional and Technical Services				
9330	Other Purchased Services (400-500 series)				
9340	General Supplies				
9350	Textbooks				
9360	Other Objects				
	Even. Sch.-Foreign-Born-Local-Sup.Serv.				
9400	Purchased Professional and Technical Services				
9410	Other Purchased Services (400-500 series)				
9420	Supplies and Materials				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
9430	Other Objects				
	TOTAL FUND 13				
	Regular Programs - Undistributed Instruction				
02650	Purchased Professional-Educational Services				
02660	Purchased Technical Services				
02670	Other Purchased Services (400-500 series)				
02680	General Supplies				
02690	Textbooks				
02700	Other Objects				
	Cognitive - Mild:				
02740	Purchased Professional-Educational Services				
02750	Purchased Technical Services				
02760	Other Purchased Services (400-500 series)				
02770	General Supplies				
02780	Textbooks				
02790	Other Objects				
	Cognitive - Moderate:				
02830	Purchased Professional-Educational Services				
02840	Purchased Technical Services				
02850	Other Purchased Services (400-500 series)				
02860	General Supplies				
02870	Textbooks				
02880	Other Objects				
	Learning and/or Language Disabilities:				
03010	Purchased Professional-Educational Services				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
03020	Purchased Technical Services				
03030	Other Purchased Services (400-500 series)				
03040	General Supplies				
03050	Textbooks				
03060	Other Objects				
	Visual Impairments:				
03190	Purchased Professional-Educational Services				
03200	Purchased Technical Services				
03210	Other Purchased Services (400-500 series)				
03220	General Supplies				
03230	Textbooks				
03240	Other Objects				
	Auditory Impairments:				
03280	Purchased Professional-Educational Services				
03290	Purchased Technical Services				
03300	Other Purchased Services (400-500 series)				
03310	General Supplies				
03320	Textbooks				
03330	Other Objects				
	Behavioral Disabilities:				
03460	Purchased Professional-Educational Services				
03470	Purchased Technical Services				
03480	Other Purchased Services (400-500 series)				
03490	General Supplies				
03500	Textbooks				
03510	Other Objects				
	Multiple Disabilities:				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
03790	Purchased Professional-Educational Services				
03800	Purchased Technical Services				
03810	Other Purchased Services (400-500 series)				
03820	General Supplies				
03830	Textbooks				
03840	Other Objects				
	Resource Room/Resource Center:				
03880	Purchased Professional-Educational Services				
03890	Purchased Technical Services				
03900	Other Purchased Services (400-500 series)				
03910	General Supplies				
03920	Textbooks				
03930	Other Objects				
	Autism:				
03970	Purchased Professional-Educational Services				
03980	Purchased Technical Services				
03990	Other Purchased Services (400-500 series)				
04000	General Supplies				
04010	Textbooks				
04020	Other Objects				
	Preschool Disabilities - Part-Time:				
04060	Purchased Professional-Educational Services				
04070	Purchased Technical Services				
04080	Other Purchased Services (400-500 series)				
04090	General Supplies				
04100	Textbooks				
04110	Other Objects				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
	Preschool Disabilities - Full-Time:				
04150	Purchased Professional-Educational Services				
04160	Purchased Technical Services				
04170	Other Purchased Services (400-500 series)				
04180	General Supplies				
04190	Textbooks				
04200	Other Objects				
	Cognititve - Severe:				
04730	Purchased Professional-Educational Services				
04740	Purchased Technical Services				
04750	Other Purchased Services (400-500 series)				
04760	General Supplies				
04770	Textbooks				
04780	Other Objects				
	Basic Skills/Remedial - Instruction				
04830	Purchased Professional-Educational Services				
04840	Purchased Technical Services				
04850	Other Purchased Services (400-500 series)				
04860	General Supplies				
04870	Textbooks				
04880	Other Objects				
	Bilingual Education - Instruction				
04920	Purchased Professional-Educational Services				
04930	Purchased Technical Services				
04940	Other Purchased Services (400-500 series)				
04950	General Supplies				
04960	Textbooks				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
04970	Other Objects				
	Vocational Programs - Local - Instruction				
05010	Purchased Professional-Educational Services				
05020	Purchased Technical Services				
05030	Other Purchased Services (400-500 series)				
05040	General Supplies				
05050	Textbooks				
05060	Other Objects				
	School-Spon. Cocurricular Actvts. - Inst.				
06040	Purchased Services (300-500 series)				
06050	Supplies and Materials				
06060	Other Objects				
	School-Sponsored Athletics - Instruction				
06100	Purchased Services (300-500 series)				
06110	Supplies and Materials				
06120	Other Objects				
	Other Instructional Programs - Instruction				
06160	Purchased Services (300-500 series)				
06170	Supplies and Materials				
06180	Other Objects				
	Undistributed Expend. - Attend. & Social Work				
06380	Purchased Professional and Technical Services				
06390	Other Purchased Services (400-500 series)				
06400	Supplies and Materials				
06410	Other Objects				
	Undistributed Expenditures - Health Services				
06440	Purchased Professional and Technical Services				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
06450	Other Purchased Services (400-500 series)				
06460	Supplies and Materials				
06470	Other Objects				
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
06520	Purchased Professional - Educational Services				
06530	Other Purchased Prof. and Tech. Services				
06540	Other Purchased Services (400-500 series)				
06550	Supplies and Materials				
06560	Other Objects				
	Undist. Expend.-Improv. of Inst. Serv.				
06790	Purchased Prof- Educational Services				
06800	Other Purch Prof. and Tech. Services				
06810	Other Purch Services (400-500)				
06820	Supplies and Materials				
06830	Other Objects				
	Undist. Expend.-Edu. Media Serv./Sch. Library				
06860	Purchased Professional and Technical Services				
06870	Other Purchased Services (400-500 series)				
06880	Supplies and Materials				
06890	Other Objects				
	Undist. Expend.-Instructional Staff Training Services				
07605	Purchased Professional - Educational Service				
07606	Other Purchased Prof. and Tech. Services				
07607	Other Purchased Services (400-500 series)				
07608	Supplies and Materials				
07609	Other Objects				
	Undist. Expend.-Support Serv.-School Admin.				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
07050	Purchased Professional and Technical Services				
07060	Other Purchased Services (400-500 series)				
07070	Supplies and Materials				
07080	Other Objects				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
07633	General Supplies				
	Undist. Expend.-Student Transportation Serv.				
07270	Contr Serv(Oth. than Bet Home & Sch)-Vend				
	TOTAL FUND 15				
	TOTAL FUNDS 11, 13 & 15				
CAPITAL OUTLAY (FUND 10, 11 & 12)					
7690	Increase in Capital Reserve				
7695	Interest Deposit to Capital Reserve				
8230	TOTAL EQUIPMENT				
	TOTAL				
Facilities Acquisition and Construction Serv. (Fund 12)					
8250	Legal Services				
8260	Other Purchased Prof. and Tech. Services				
8270	Construction Services				
8280	General Supplies				
8290	Land and Improvements				
8300	Lease Purchase Agreements - Principal				
8310	Bldgs. Other than Lease Purchase Agreements				
8320	Other Objects				
8326	Capital Outlay - Transfer to Capital Projects				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
8335	Capital Reserve - Transfer to Capital Projects				
8336	Capital Reserve - Transfer to Debt Service				
	Total Fund 12				
SCHOOL-BASED EQUIPMENT ACCOUNTS (FUND 15)					
07700	Preschool/Kindergarten				
07710	Grades 1-5				
07720	Grades 6-8				
07730	Grades 9-12				
07740	Cognitive - Mild				
07750	Cognitive - Moderate				
07770	Learning and/or Language Disabilities				
07790	Visual Impairments				
07800	Auditory Impairments				
07820	Behavioral Disabilities				
07850	Multiple Disabilities				
07860	Resource Room/Resource Center				
07870	Autism				
07880	Preschool Disabilities - Part-Time				
07890	Preschool Disabilities - Full-Time				
07950	Cognitive - Severe				
07960	Basic Skills/Remedial - Instruction				
07970	Bilingual Education - Instruction				
08070	Vocational Programs - Local - Instruction				
08080	School-Sponsored and Other Instructional Program				
08090	Undistributed Expenditures - Instruction				
08100	Undist.Expend.-Support Serv.-Students - Reg.				

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LINE	DESCRIPTION	2002-03 Approps	2003-04 Approps	2003-04 \$ Incr. (Decr.)	2003-04 % Incr. (Decr.)
08130	Undist.Expend.-Support Serv. - Inst. Staff				
08150	Undistributed Expenditures - School Admin.				
08160	Undist.Expend.- Operation & Maint. of Plant Serv				
	Total Fund 15				
TUITION (Fund 11)					
	Undistributed Expenditures - Instruction				
6270	Tuition to Other LEAs Within the State-Regular				
6280	Tuition to Other LEAs Within the State-Special				
6290	Tuition to County Voc. School Dist.-Regular				
6300	Tuition to County Voc. School Dist.-Special				
6310	Tuition to CSSD & Reg. Day Schools				
6320	Tuition to Priv. Sch. for the Disabled W/I State				
6330	Tuition to Priv Sch Disabled & Oth LEAs-Spl,O/S St				
6340	Tuition - State Facilities				
6350	Tuition - Other				
	TOTAL TUITION (FUND 11)				
OTHER NON-SALARY COSTS IN FUND 11					
2511	Local Contribution - Transfer to Special Revenue				
	School-Spon. Cocurricular Actvts. - Inst.				
6070	Transfers to Cover Deficit (Agency Funds)				
	School-Sponsored Athletics - Instruction				
6130	Transfers to Cover Deficit (Agency Funds)				
	Other Instructional Programs - Instruction				
6190	Transfers to Cover Deficit (Agency Funds)				

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	Community Services Programs/Operations				
6250	Transfers to Cover Deficit (Enterprise Funds)				
	Undist. Expend.-Other Supp. Serv. Students-Spl.				
6640	Residential Costs				
	Undist. Expend.-Support Serv.-Gen. Admin.				
6920	Legal Services				
6980	Judgments Against The School District				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
7629	Rental of Land & Bldg. Oth. than Lease Pur. Agrmt.				
	Undist. Expend.-Student Transportation Serv.				
7241	Management Fee - ESC &CTSA Transport. Prog.				
7251	Rental Payments - School Buses				
7252	Lease Purchase Payments - School Buses				
7260	Contract. Serv.(Bet. Home & Sch.)-Vendors				
7270	Contract. Serv.(Oth. than Bet. Home & Sch.)-Vend.				
7280	Contract. Serv.(Bet. Home & Sch.)-Joint Agrmnts.				
7290	Contract. Serv.(Spl. Ed. Students)-Vendors				
7300	Contract. Serv.(Spl. Ed. Students)-Joint Agrmnts.				
7301	Contract. Serv.(Reg. Students)-ESCs&CTSAs				
7302	Contract. Serv.(Spl. Ed. Students)-ESCs&CTSAs				
7303	Contract. Serv. - Aid in Lieu of Payments				
	Undist. Expend.-Bus. & Other Support Serv.				
7355	Increase in Sale/Lease-back Reserve				
7456	Sale/Lease-back Payments				
7470	Interest on Current Loans				
7480	Interest for Lease Purchase Agreements				
	Undistributed Expenditures-Food Services				

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7550	Transfers to Cover Deficit (Enterprise Fund)				
	Undist. Expend.-Allowable Maintenance for School Facilities				
7620	Increase in Maintenance Reserve				
9465	Transfer of Funds to Charter Schools				
9466	General Fund Contribution to Whole School Reform				
	TOTAL OTHER NON-SALARY COSTS IN FUND 11				